

MCFARLAND UNIFIED SCHOOL DISTRICT

2022 – 2023 UNAUDITED ACTUALS



EVERY STUDENT EVERYDAY

**Kern Avenue Elementary School
Browning Road Elementary School
Horizon Elementary School
McFarland Middle School
McFarland High School
McFarland Learning Center**

**S. Aaron Resendez
Superintendent**

**Ambelina Garcia Duran
Deputy Superintendent/CBO**

601 Second Street, McFarland, CA 93250 ~ PH (661)792-3081 ~ FAX (661)792-2447

**MCFARLAND UNIFIED SCHOOL DISTRICT
2022-23 UNAUDITED ACTUALS**

<u>FORM</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
CA	Unaudited Actuals Certification	1
FUND 01	General Fund	3
FUND 08	Student Activity Special Revenue Fund	11
FUND 11	Adult Education	18
FUND 13	Cafeteria Special Reserve Fund	24
FUND 14	Deferred Maintenance Fund	30
FUND 17	Special Reserve for other than Capital Outlay	35
FUND 20	Other Post-Employment Benefits	39
FUND 21	Building Fund	43
FUND 25	Capital Facilities Fund	49
FUND 35	County Schools Facilities Fund	55
FUND 40	Special Reserve for Capital Outlay Projects	61
FUND 51	Bond Interest and Redemption Bond	67
FORM A	Average Daily Attendance	72
ASSET	Schedule of Capital Assets	73
CAT	Schedule of Categoricals	74
CEA	Current Expense Formula/Minimum Classroom Comp. Actuals	98
DEBT	Schedule of Long-term Liabilities	100
ESMOE	Every Student Succeeds Act Maintenance of Effort	101
GANN	Appropriations Limit Calculations	105
ICR	Indirect Cost Rate Worksheet	109
L	Lottery Report	113
PCR	Program Cost Report	114
PCRAF	Program Cost Report-Allocation Factors	119
SEMA	Special Ed Maintenance of Effort – Actual Comparison	120
SEMB	Special Ed Maintenance of Effort – Budget Comparison	128
SIAA	Summary of Interfund Activities	137
TRC	Technical Review Checklist	141

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 12, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 9/12/23

For additional information on the unaudited actual reports, please contact:

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.63%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$38,590,292.13
	Appropriations Subject to Limit	\$38,590,292.13
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.70%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	48,172,954.77	0.00	48,172,954.77	51,747,999.00	0.00	51,747,999.00	7.4%
2) Federal Revenue		8100-8299	0.00	9,395,048.07	9,395,048.07	0.00	14,141,585.56	14,141,585.56	50.5%
3) Other State Revenue		8300-8599	869,044.72	16,371,895.63	17,240,940.35	719,028.34	10,323,504.92	11,042,533.26	-36.0%
4) Other Local Revenue		8600-8799	580,328.74	3,377,998.10	3,958,326.84	0.00	3,014,028.00	3,014,028.00	-23.9%
5) TOTAL, REVENUES			49,622,328.23	29,144,941.80	78,767,270.03	52,467,027.34	27,479,118.48	79,946,145.82	1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,890,387.88	4,251,449.67	20,141,837.55	17,813,617.42	4,001,458.44	21,815,075.86	8.3%
2) Classified Salaries		2000-2999	5,257,103.39	2,572,102.07	7,829,205.46	5,968,243.35	2,412,606.20	8,380,849.55	7.0%
3) Employee Benefits		3000-3999	10,006,118.88	3,986,674.90	13,992,793.78	11,828,627.05	2,839,044.47	14,667,671.52	4.8%
4) Books and Supplies		4000-4999	3,230,432.95	1,579,334.18	4,809,767.13	2,545,045.55	3,436,569.97	5,981,615.52	24.4%
5) Services and Other Operating Expenditures		5000-5999	5,892,857.48	2,446,904.07	8,339,761.55	6,758,947.33	5,152,514.98	11,911,462.31	42.8%
6) Capital Outlay		6000-6999	2,547,641.31	2,528,740.10	5,076,381.41	6,448,984.35	11,401,521.67	17,850,506.02	251.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	362,563.04	1,938,067.44	2,300,630.48	50,000.00	1,859,176.72	1,909,176.72	-17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(740,461.56)	620,639.54	(119,822.02)	(1,156,755.30)	965,686.94	(191,058.36)	59.5%
9) TOTAL, EXPENDITURES			42,446,643.37	19,923,911.97	62,370,555.34	50,256,709.75	32,068,589.39	82,325,299.14	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,175,684.86	9,221,029.83	16,396,714.69	2,210,317.59	(4,589,470.91)	(2,379,153.32)	-114.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	(1,261,255.31)	0.00	(1,261,255.31)	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,000,000.00	1,523,037.75	6,523,037.75	500,000.00	0.00	500,000.00	-92.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,979,688.65)	2,979,688.65	0.00	(4,858,845.79)	4,858,845.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,240,943.96)	1,456,650.90	(7,784,293.06)	(5,358,845.79)	4,858,845.79	(500,000.00)	-93.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,065,259.10)	10,677,680.73	8,612,421.63	(3,148,528.20)	269,374.88	(2,879,153.32)	-133.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	373,960.44	0.00	373,960.44	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,704,520.52	15,704,520.52	0.00	15,973,895.40	15,973,895.40	1.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,269,998.00	0.00	5,269,998.00	1,060,713.00	0.00	1,060,713.00	-79.9%
Committed for LCAP carryover		0000 9760	1,060,713.00		1,060,713.00			0.00	
Timing Issue: Bus Purchase/manufacturer delays,		0000 9760	241,285.00		241,285.00			0.00	
Timing Issue: MHS Remodel of Counseling & Admin offices,		0000 9760	900,000.00		900,000.00			0.00	
Timing Issue: MHS North entrance/parking,		0000 9760	1,500,000.00		1,500,000.00			0.00	
Timing Issue: MHS Multi-Purpose Building sound equipment,		0000 9760	1,568,000.00		1,568,000.00			0.00	
Committed for LCAP carryover,		0000 9760			0.00	1,060,713.00		1,060,713.00	
d) Assigned									
Other Assignments		9780	1,077,784.37	0.00	1,077,784.37	1,077,784.37	0.00	1,077,784.37	0.0%
Reserved for instructional materials and supplies,		1100 9780	1,077,784.37		1,077,784.37			0.00	
Reserved for instructional materials and supplies,		1100 9780			0.00	1,077,784.37		1,077,784.37	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,990,793.93	0.00	5,990,793.93	7,440,511.17	0.00	7,440,511.17	24.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	19,421,459.08	18,702,827.93	38,124,287.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,126,472.27)	0.00	(1,126,472.27)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	64,409.74	22,601.78	87,011.52				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	288,216.69	98,549.62	386,766.31				
4) Due from Grantor Government		9290	108,839.44	2,256,098.08	2,364,937.52				
5) Due from Other Funds		9310	13,627.66	0.00	13,627.66				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	373,960.44	0.00	373,960.44				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			19,159,040.78	21,080,077.41	40,239,118.19				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,669,534.73	1,550,058.83	3,219,593.56				
2) Due to Grantor Governments		9590	0.00	997,164.14	997,164.14				
3) Due to Other Funds		9610	4,761,969.31	323,064.00	5,085,033.31				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,505,269.92	2,505,269.92				
6) TOTAL, LIABILITIES			6,431,504.04	5,375,556.89	11,807,060.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			12,727,536.74	15,704,520.52	28,432,057.26				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	37,602,126.10	0.00	37,602,126.10	33,122,639.00	0.00	33,122,639.00	-11.9%
Education Protection Account State Aid - Current Year		8012	3,180,350.00	0.00	3,180,350.00	12,069,075.00	0.00	12,069,075.00	279.5%
State Aid - Prior Years		8019	4,433.17	0.00	4,433.17	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	40,861.81	0.00	40,861.81	39,409.00	0.00	39,409.00	-3.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,962,787.25	0.00	6,962,787.25	6,246,805.00	0.00	6,246,805.00	-10.3%
Unsecured Roll Taxes		8042	642,257.48	0.00	642,257.48	637,656.00	0.00	637,656.00	-0.7%
Prior Years' Taxes		8043	17,845.83	0.00	17,845.83	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	181,980.90	0.00	181,980.90	148,933.00	0.00	148,933.00	-18.2%
Education Revenue Augmentation Fund (ERAF)		8045	(553,371.13)	0.00	(553,371.13)	(677,978.00)	0.00	(677,978.00)	22.5%
Community Redevelopment Funds (SB 617/698/1992)		8047	113,892.13	0.00	113,892.13	177,460.00	0.00	177,460.00	55.8%
Penalties and Interest from Delinquent Taxes		8048	2,977.63	0.00	2,977.63	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,195,941.17	0.00	48,195,941.17	51,763,999.00	0.00	51,763,999.00	7.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(22,986.40)	0.00	(22,986.40)	(16,000.00)	0.00	(16,000.00)	-30.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			48,172,954.77	0.00	48,172,954.77	51,747,999.00	0.00	51,747,999.00	7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	695,382.00	695,382.00	0.00	626,839.00	626,839.00	-9.9%
Special Education Discretionary Grants		8182	0.00	19,930.00	19,930.00	0.00	19,931.00	19,931.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,007,881.40	2,007,881.40		2,504,902.28	2,504,902.28	24.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		334,849.08	334,849.08		290,922.88	290,922.88	-13.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		145,973.03	145,973.03		255,467.47	255,467.47	75.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		185,276.84	185,276.84		313,457.61	313,457.61	69.2%
Career and Technical Education	3500-3599	8290		52,156.32	52,156.32		59,161.00	59,161.00	13.4%
All Other Federal Revenue	All Other	8290	0.00	5,953,599.40	5,953,599.40	0.00	10,070,904.32	10,070,904.32	69.2%
TOTAL, FEDERAL REVENUE			0.00	9,395,048.07	9,395,048.07	0.00	14,141,585.56	14,141,585.56	50.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		112,748.00	112,748.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	142,713.00	0.00	142,713.00	154,775.01	0.00	154,775.01	8.5%
Lottery - Unrestricted and Instructional Materials		8560	710,008.72	365,252.00	1,075,260.72	564,253.33	222,382.19	786,635.52	-26.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		457,836.39	457,836.39		457,836.39	457,836.39	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		85,162.23	85,162.23		327,030.05	327,030.05	284.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		212,963.72	212,963.72		150,112.00	150,112.00	-29.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,323.00	15,137,933.29	15,154,256.29	0.00	9,166,144.29	9,166,144.29	-39.5%
TOTAL, OTHER STATE REVENUE			869,044.72	16,371,895.63	17,240,940.35	719,028.34	10,323,504.92	11,042,533.26	-36.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	6,883.41	6,883.41	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,573.00	0.00	1,573.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	3,900.00	12,000.00	15,900.00	0.00	0.00	0.00	-100.0%
Interest		8660	662,108.85	0.00	662,108.85	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(335,591.23)	0.00	(335,591.23)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	61.22	0.00	61.22	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	248,276.90	539,579.69	787,856.59	0.00	200,000.00	200,000.00	-74.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,819,535.00	2,819,535.00		2,814,028.00	2,814,028.00	-0.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			580,328.74	3,377,998.10	3,958,326.84	0.00	3,014,028.00	3,014,028.00	-23.9%
TOTAL, REVENUES			49,622,328.23	29,144,941.80	78,767,270.03	52,467,027.34	27,479,118.48	79,946,145.82	1.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,471,819.63	2,442,683.81	14,914,503.44	13,573,524.00	2,308,050.56	15,879,574.56	6.5%
Certificated Pupil Support Salaries		1200	902,789.34	1,038,868.78	1,941,658.12	1,286,704.23	1,005,439.51	2,292,143.74	18.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,214,500.23	751,097.68	2,965,597.91	2,404,063.19	654,096.51	3,058,159.70	3.1%
Other Certificated Salaries		1900	301,276.68	18,799.40	320,076.08	549,326.00	35,871.86	585,197.86	82.8%
TOTAL, CERTIFICATED SALARIES			15,890,387.88	4,251,449.67	20,141,837.55	17,813,617.42	4,001,458.44	21,815,075.86	8.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	361,886.39	1,239,566.22	1,601,452.61	530,313.47	1,227,877.87	1,758,191.34	9.8%
Classified Support Salaries		2200	1,156,476.04	890,250.80	2,046,726.84	1,326,355.92	762,578.82	2,088,934.74	2.1%
Classified Supervisors' and Administrators' Salaries		2300	907,532.86	139,702.39	1,047,235.25	1,109,628.19	195,880.80	1,305,508.99	24.7%
Clerical, Technical and Office Salaries		2400	1,923,391.23	134,509.97	2,057,901.20	1,840,059.44	60,232.18	1,900,291.62	-7.7%
Other Classified Salaries		2900	907,816.87	168,072.69	1,075,889.56	1,161,886.33	166,036.53	1,327,922.86	23.4%
TOTAL, CLASSIFIED SALARIES			5,257,103.39	2,572,102.07	7,829,205.46	5,968,243.35	2,412,606.20	8,380,849.55	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,872,706.55	2,182,508.58	5,055,215.13	3,306,790.24	758,782.63	4,065,572.87	-19.6%
PERS		3201-3202	1,295,287.19	505,366.56	1,800,653.75	1,729,230.77	643,082.19	2,372,312.96	31.7%
OASDI/Medicare/Alternative		3301-3302	643,973.15	266,839.17	910,812.32	699,130.95	230,194.59	929,325.54	2.0%
Health and Welfare Benefits		3401-3402	4,354,498.69	928,603.42	5,283,102.11	5,243,336.48	1,140,779.66	6,384,116.14	20.8%
Unemployment Insurance		3501-3502	105,036.17	32,728.96	137,765.13	11,870.99	3,217.94	15,088.93	-89.0%
Workers' Compensation		3601-3602	219,357.50	70,628.31	289,985.81	232,359.28	62,987.46	295,346.74	1.8%
OPEB, Allocated		3701-3702	515,257.63	0.00	515,257.63	605,909.34	0.00	605,909.34	17.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,005,118.88	3,986,674.90	13,992,793.78	11,828,627.05	2,839,044.47	14,667,671.52	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	213,447.48	41,451.54	254,899.02	84,610.33	0.00	84,610.33	-66.8%
Books and Other Reference Materials		4200	13,797.43	329,399.81	343,197.24	13,000.00	0.00	13,000.00	-96.2%
Materials and Supplies		4300	1,699,368.01	704,956.26	2,404,324.27	1,717,885.22	3,218,900.03	4,936,785.25	105.3%
Noncapitalized Equipment		4400	1,303,820.03	491,226.02	1,795,046.05	729,550.00	217,669.94	947,219.94	-47.2%
Food		4700	0.00	12,300.55	12,300.55	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,230,432.95	1,579,334.18	4,809,767.13	2,545,045.55	3,436,569.97	5,981,615.52	24.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

6

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Travel and Conferences		5200	116,323.64	62,814.10	179,137.74	94,500.00	27,025.00	121,525.00	-32.2%
Dues and Memberships		5300	35,278.53	674.00	35,952.53	47,600.00	14,474.68	62,074.68	72.7%
Insurance		5400 - 5450	429,748.31	7,175.00	436,923.31	453,000.00	8,000.00	461,000.00	5.5%
Operations and Housekeeping Services		5500	1,374,878.69	0.00	1,374,878.69	1,535,000.00	0.00	1,535,000.00	11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	690,162.45	303,812.21	993,974.66	1,368,653.33	519,500.00	1,888,153.33	90.0%
Transfers of Direct Costs		5710	(251.23)	251.23	0.00	(500.00)	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,983.72	0.00	23,983.72	15,000.00	0.00	15,000.00	-37.5%
Professional/Consulting Services and Operating Expenditures		5800	3,120,966.82	2,071,714.68	5,192,681.50	3,119,044.00	4,582,535.30	7,701,579.30	48.3%
Communications		5900	101,766.55	462.85	102,229.40	126,650.00	480.00	127,130.00	24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,892,857.48	2,446,904.07	8,339,761.55	6,758,947.33	5,152,514.98	11,911,462.31	42.8%
CAPITAL OUTLAY									
Land		6100	114,284.25	122,361.17	236,645.42	0.00	0.00	0.00	-100.0%
Land Improvements		6170	170,846.00	10,728.00	181,574.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,859,226.45	1,463,010.95	3,322,237.40	5,857,699.35	11,040,236.67	16,897,936.02	408.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	230,925.17	89,324.34	300,249.51	591,285.00	341,285.00	932,570.00	210.6%
Equipment Replacement		6500	172,358.44	863,315.64	1,035,675.08	0.00	20,000.00	20,000.00	-98.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,547,641.31	2,528,740.10	5,076,381.41	6,448,984.35	11,401,521.67	17,850,506.02	251.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	48,491.00	1,938,067.44	1,986,558.44	50,000.00	1,859,176.72	1,909,176.72	-3.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		6500 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6500 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6500 7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360 7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		6360 7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360 7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		All Other 7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	9,334.68	0.00	9,334.68	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	304,737.36	0.00	304,737.36	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			362,563.04	1,938,067.44	2,300,630.48	50,000.00	1,859,176.72	1,909,176.72	-17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(620,639.54)	620,639.54	0.00	(965,696.94)	965,696.94	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(119,822.02)	0.00	(119,822.02)	(191,058.36)	0.00	(191,058.36)	59.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(740,461.56)	620,639.54	(119,822.02)	(1,156,755.30)	965,696.94	(191,058.36)	59.5%
TOTAL, EXPENDITURES			42,446,643.37	19,923,911.97	62,370,555.34	50,256,709.75	32,068,569.39	82,325,299.14	32.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	(1,261,255.31)	0.00	(1,261,255.31)	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			(1,261,255.31)	0.00	(1,261,255.31)	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000,000.00	1,523,037.75	6,523,037.75	500,000.00	0.00	500,000.00	-92.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	1,523,037.75	6,523,037.75	500,000.00	0.00	500,000.00	-92.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,979,688.65)	2,979,688.65	0.00	(4,858,845.79)	4,858,845.79	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,979,688.65)	2,979,688.65	0.00	(4,858,845.79)	4,858,845.79	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,240,943.96)	1,456,650.90	(7,784,293.06)	(5,358,845.79)	4,858,845.79	(500,000.00)	-93.6%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCOFF Sources		8010-8099	48,172,954.77	0.00	48,172,954.77	51,747,999.00	0.00	51,747,999.00	7.4%
2) Federal Revenue		8100-8299	0.00	9,395,048.07	9,395,048.07	0.00	14,141,585.56	14,141,585.56	50.5%
3) Other State Revenue		8300-8599	869,044.72	16,371,895.63	17,240,940.35	719,028.34	10,323,504.92	11,042,533.26	-36.0%
4) Other Local Revenue		8600-8799	580,328.74	3,377,998.10	3,958,326.84	0.00	3,014,028.00	3,014,028.00	-23.9%
5) TOTAL, REVENUES			49,622,328.23	29,144,941.80	78,767,270.03	52,467,027.34	27,479,118.48	79,946,145.82	1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	23,267,055.19	8,833,539.58	32,100,594.77	23,608,429.02	11,623,786.08	35,232,217.10	9.8%
2) Instruction - Related Services		2000-2999	4,599,715.99	1,309,848.27	5,909,564.26	5,287,815.94	817,668.68	6,105,484.62	3.3%
3) Pupil Services		3000-3999	3,829,737.13	2,597,561.05	6,427,298.18	5,837,068.89	3,084,598.96	8,921,667.85	38.8%
4) Ancillary Services		4000-4999	1,091,417.72	112,246.82	1,203,664.54	1,293,073.00	62,421.77	1,355,494.77	12.8%
5) Community Services		5000-5999	296,337.34	164,492.70	460,830.04	295,932.02	163,846.15	459,778.17	-0.2%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	3,012,022.28	708,529.44	3,720,551.72	3,085,485.66	965,696.94	4,051,182.60	8.9%
8) Plant Services		8000-8999	5,987,794.68	4,259,626.67	10,247,421.35	10,798,905.22	13,491,392.09	24,290,297.31	137.0%
9) Other Outgo		9000-9999	362,563.04	1,938,067.44	2,300,630.48	50,000.00	1,859,176.72	1,909,176.72	-17.0%
10) TOTAL, EXPENDITURES		Except 7600-7699	42,446,643.37	19,923,911.97	62,370,555.34	50,256,709.75	32,068,589.39	82,325,299.14	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,175,684.86	9,221,029.83	16,396,714.69	2,210,317.59	(4,589,470.91)	(2,379,153.32)	-114.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	(1,261,255.31)	0.00	(1,261,255.31)	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,000,000.00	1,523,037.75	6,523,037.75	500,000.00	0.00	500,000.00	-92.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,979,688.65)	2,979,688.65	0.00	(4,858,845.79)	4,858,845.79	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,240,943.96)	1,456,650.90	(7,784,293.06)	(5,358,845.79)	4,858,845.79	(500,000.00)	-93.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,065,259.10)	10,677,680.73	8,612,421.63	(3,148,528.20)	269,374.88	(2,879,153.32)	-133.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,792,795.84	5,026,839.79	19,819,635.63	12,727,536.74	15,704,520.52	28,432,057.26	43.5%
2) Ending Balance, June 30 (E + F1e)			12,727,536.74	15,704,520.52	28,432,057.26	9,579,008.54	15,973,895.40	25,552,903.94	-10.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	373,960.44	0.00	373,960.44	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	15,704,520.52	15,704,520.52	0.00	15,973,895.40	15,973,895.40	1.7%
c) Committed									
Stabilization Arrangements									
Other Commitments (by Resource/Object)		9760	5,269,998.00	0.00	5,269,998.00	1,060,713.00	0.00	1,060,713.00	-79.9%
Committed for LCAP carryover		0000	1,060,713.00		1,060,713.00			0.00	
Timing Issue: Bus Purchase/manufacturer delays.		0000	241,285.00		241,285.00			0.00	
Timing Issue: MHS Remodel of Counseling & Admin offices.		0000	900,000.00		900,000.00			0.00	
Timing Issue: MHS North entrance/parking.		0000	1,500,000.00		1,500,000.00			0.00	
Timing Issue: MHS Multi-Purpose Building sound equipment.		0000	1,568,000.00		1,568,000.00			0.00	
Committed for LCAP carryover.		0000			0.00	1,060,713.00		1,060,713.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,077,784.37	0.00	1,077,784.37	1,077,784.37	0.00	1,077,784.37	0.0%
Reserved for instructional materials and supplies.		1100	1,077,784.37		1,077,784.37			0.00	
Reserved for instructional materials and supplies.		1100			0.00	1,077,784.37		1,077,784.37	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,990,793.83	0.00	5,990,793.83	7,440,511.17	0.00	7,440,511.17	24.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

9

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	4,706,791.78	4,706,791.78
6266	Educator Effectiveness, FY 2021-22	497,472.28	497,472.28
6300	Lottery: Instructional Materials	1,267,039.67	1,267,039.67
6332	CA Community Schools Partnership Act - Implementation Grant	483,403.72	483,403.72
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,069,076.00	1,338,450.88
7065	Learning Communities for School Success Program	180,640.49	180,640.49
7412	A-G Access/Success Grant	235,106.78	235,106.78
7413	A-G Learning Loss Mitigation Grant	35,914.24	35,914.24
7425	Expanded Learning Opportunities (ELO) Grant	327,902.39	327,902.39
7435	Learning Recovery Emergency Block Grant	5,927,586.86	5,927,586.86
7510	Low-Performing Students Block Grant	85,915.00	85,915.00
7810	Other Restricted State	26,512.00	26,512.00
9010	Other Restricted Local	861,159.31	861,159.31
Total, Restricted Balance		15,704,520.52	15,973,865.40

10

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,530.31	0.00	-200.0%
5) TOTAL, REVENUES			23,530.31	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,392.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,392.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,862.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,862.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,095.72	208,233.34	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,095.72	208,233.34	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,095.72	208,233.34	-5.0%
2) Ending Balance, June 30 (E + F1e)			208,233.34	208,233.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	208,233.34	208,233.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,340.08)		
b) in Banks		9120	214,573.42		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			208,233.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			208,233.34		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,340.08)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	29,870.39	0.00	-100.0%
TOTAL, REVENUES			23,530.31	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	34,392.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,392.69	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,392.69	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

14

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,530.31	0.00	-200.0%
5) TOTAL, REVENUES			23,530.31	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		34,392.69	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,392.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,862.38)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,862.38)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,095.72	208,233.34	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,095.72	208,233.34	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,095.72	208,233.34	-5.0%
2) Ending Balance, June 30 (E + F1e)			208,233.34	208,233.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	208,233.34	208,233.34	0.0%
c) Committed					

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	208,233.34	208,233.34
Total, Restricted Balance		208,233.34	208,233.34

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,535.99	57,605.00	-13.4%
3) Other State Revenue		8300-8599	380,925.00	565,513.00	48.5%
4) Other Local Revenue		8600-8799	297.83	0.00	-100.0%
5) TOTAL, REVENUES			447,758.82	623,118.00	39.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	84,341.02	234,499.31	178.0%
2) Classified Salaries		2000-2999	90,468.64	115,838.75	28.0%
3) Employee Benefits		3000-3999	92,331.81	147,862.31	60.1%
4) Books and Supplies		4000-4999	53,506.88	55,373.62	3.5%
5) Services and Other Operating Expenditures		5000-5999	26,113.11	42,614.82	63.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,587.90	26,929.19	98.2%
9) TOTAL, EXPENDITURES			360,349.36	623,118.00	72.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,409.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,409.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,111.41	184,520.87	90.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,111.41	184,520.87	90.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,111.41	184,520.87	90.0%
2) Ending Balance, June 30 (E + F1e)			184,520.87	184,520.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	184,520.87	184,520.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) CASH					
a) in County Treasury		9110	142,563.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,212.37)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,098.69		
4) Due from Grantor Government		9290	73,320.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			212,769.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,871.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,377.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28,248.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			184,520.87		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,535.99	57,605.00	-13.4%
TOTAL, FEDERAL REVENUE			66,535.99	57,605.00	-13.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	374,437.00	565,513.00	51.0%
All Other State Revenue	All Other	8590	6,488.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			380,925.00	565,513.00	48.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,699.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,401.54)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297.83	0.00	-100.0%
TOTAL, REVENUES			447,758.82	623,118.00	39.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	75,417.68	98,076.00	30.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	8,923.34	8,924.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	127,499.31	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			84,341.02	234,499.31	178.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	84,719.45	115,838.75	36.7%
Other Classified Salaries		2900	5,749.19	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			90,468.64	115,838.75	28.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	20,844.81	43,084.89	106.7%
PERS		3201-3202	23,715.03	33,286.70	40.4%
OASDI/Medicare/Alternative		3301-3302	8,457.32	10,788.72	27.6%
Health and Welfare Benefits		3401-3402	36,515.67	57,098.06	56.4%
Unemployment Insurance		3501-3502	877.69	175.17	-80.0%
Workers' Compensation		3601-3602	1,921.29	3,428.77	78.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,331.81	147,862.31	60.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,484.37	55,373.62	47.7%
Noncapitalized Equipment		4400	16,022.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			53,506.88	55,373.62	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,755.82	6,320.00	9.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,357.29	36,294.82	78.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,113.11	42,614.82	63.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	13,587.90	26,929.19	98.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,587.90	26,929.19	98.2%
TOTAL, EXPENDITURES			360,349.36	623,118.00	72.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,535.99	57,605.00	-13.4%
3) Other State Revenue		8300-8599	380,925.00	565,513.00	48.5%
4) Other Local Revenue		8600-8799	297.83	0.00	-100.0%
5) TOTAL, REVENUES			447,758.82	623,118.00	39.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		185,237.30	217,227.97	17.3%
2) Instruction - Related Services	2000-2999		147,620.48	193,195.48	30.9%
3) Pupil Services	3000-3999		13,903.68	185,765.36	1,236.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,587.90	26,929.19	98.2%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			360,349.36	623,118.00	72.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			87,409.46	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,409.46	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	97,111.41	184,520.87	90.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			97,111.41	184,520.87	90.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,111.41	184,520.87	90.0%
2) Ending Balance, June 30 (E + F1e)			184,520.87	184,520.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6391	Adult Education Program	184,520.87	184,520.87
Total, Restricted Balance		184,520.87	184,520.87

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,026,826.42	3,162,155.26	4.5%
3) Other State Revenue		8300-8599	1,044,328.92	1,025,672.00	-1.8%
4) Other Local Revenue		8600-8799	44,486.46	53,000.00	19.1%
5) TOTAL, REVENUES			4,115,641.80	4,240,827.26	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,046,570.69	1,058,734.47	1.2%
3) Employee Benefits		3000-3999	615,960.18	669,728.20	8.7%
4) Books and Supplies		4000-4999	1,277,972.22	1,419,434.44	11.1%
5) Services and Other Operating Expenditures		5000-5999	145,827.20	225,500.00	54.6%
6) Capital Outlay		6000-6999	79,096.26	572,352.98	623.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	106,234.12	164,129.17	54.5%
9) TOTAL, EXPENDITURES			3,271,660.67	4,109,879.26	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			843,981.13	130,948.00	-84.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			843,981.13	130,948.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,636.84	2,547,617.97	49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,636.84	2,547,617.97	49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,636.84	2,547,617.97	49.5%
2) Ending Balance, June 30 (E + F1e)			2,547,617.97	2,678,565.97	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	75,094.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,470,023.44	2,678,565.97	8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,727,767.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,050.97)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	918.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	450,351.85		
4) Due from Grantor Government		9290	111,813.30		
5) Due from Other Funds		9310	323,778.00		
6) Stores		9320	75,094.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,641,171.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	79,240.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	11,250.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL, LIABILITIES			93,553.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,547,617.97		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,026,826.42	3,162,155.26	4.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,026,826.42	3,162,155.26	4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,044,328.92	1,025,672.00	-1.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,044,328.92	1,025,672.00	-1.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	39,581.21	33,000.00	-16.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,589.05	20,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,683.80)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,486.46	53,000.00	19.1%
TOTAL, REVENUES			4,115,641.80	4,240,827.26	3.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	802,989.52	820,909.17	2.2%
Classified Supervisors' and Administrators' Salaries		2300	138,887.68	133,353.92	-4.0%
Clerical, Technical and Office Salaries		2400	104,693.49	104,471.38	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,046,570.69	1,058,734.47	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	244,797.45	282,470.39	15.4%
OASDI/Medicare/Alternative		3301-3302	78,500.39	76,529.18	-2.5%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	276,785.98	299,837.42	8.3%
Unemployment Insurance		3501-3502	5,035.87	529.41	-89.5%
Workers' Compensation		3601-3602	10,840.49	10,361.80	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			615,960.18	669,728.20	8.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	165,356.33	171,000.00	3.4%
Noncapitalized Equipment		4400	11,969.94	20,000.00	67.1%
Food		4700	1,100,645.95	1,228,434.44	11.6%
TOTAL, BOOKS AND SUPPLIES			1,277,972.22	1,419,434.44	11.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60.00	23,000.00	38,233.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,330.12	10,000.00	-18.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,925.57	55,000.00	25.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(23,983.72)	(15,000.00)	-37.5%
Professional/Consulting Services and Operating Expenditures		5800	111,115.99	150,000.00	35.0%
Communications		5900	2,379.24	2,500.00	5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,827.20	225,500.00	54.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,124.83	134,644.49	1,375.6%
Equipment Replacement		6500	69,971.43	437,708.49	525.6%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,096.26	572,352.98	623.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	106,234.12	164,129.17	54.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			106,234.12	164,129.17	54.5%
TOTAL, EXPENDITURES			3,271,660.67	4,109,879.26	25.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,026,826.42	3,162,155.26	4.5%
3) Other State Revenue		8300-8599	1,044,328.92	1,025,672.00	-1.8%
4) Other Local Revenue		8600-8799	44,486.46	53,000.00	19.1%
5) TOTAL, REVENUES			4,115,641.80	4,240,827.26	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,153,096.43	3,935,750.09	24.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		106,234.12	164,129.17	54.5%
8) Plant Services	8000-8999		12,330.12	10,000.00	-18.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,271,660.67	4,109,879.26	25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			843,981.13	130,948.00	-84.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			843,981.13	130,948.00	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,636.84	2,547,617.97	49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,636.84	2,547,617.97	49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,636.84	2,547,617.97	49.5%
2) Ending Balance, June 30 (E + F1e)			2,547,617.97	2,678,565.97	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	75,094.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,470,023.44	2,678,565.97	8.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,780,774.84	1,949,714.98
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	235,250.84	274,853.23
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	130,933.76	130,933.76
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	323,064.00	323,064.00
Total, Restricted Balance		2,470,023.44	2,678,565.97

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,418.38	50,000.00	-32.8%
5) TOTAL, REVENUES			74,418.38	50,000.00	-32.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,418.38	50,000.00	-32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			574,418.38	550,000.00	-4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,488,069.58	4,062,487.96	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,488,069.58	4,062,487.96	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,488,069.58	4,062,487.96	16.5%
2) Ending Balance, June 30 (E + F1e)			4,062,487.96	4,612,487.96	13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,062,487.96	4,612,487.96	13.5%
Committed for future deferred maintenance projects.	0000	9760	4,062,487.96		
Committed for future deferred maintenance projects.	0000	9760		4,612,487.96	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,157,888.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(122,854.65)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	27,454.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,062,487.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,062,487.96		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	81,605.22	50,000.00	-38.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,186.84)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,418.38	50,000.00	-32.8%
TOTAL, REVENUES			74,418.38	50,000.00	-32.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,418.38	50,000.00	-32.8%
5) TOTAL, REVENUES			74,418.38	50,000.00	-32.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,418.38	50,000.00	-32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			574,418.38	550,000.00	-4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,488,069.58	4,062,487.96	16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,488,069.58	4,062,487.96	16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,488,069.58	4,062,487.96	16.5%
2) Ending Balance, June 30 (E + F1e)			4,062,487.96	4,612,487.96	13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,062,487.96	4,612,487.96	13.5%
Committed for future deferred maintenance projects.	0000	9760	4,062,487.96		
Committed for future deferred maintenance projects.	0000	9760		4,612,487.96	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,929.81	6,000.00	-39.6%
5) TOTAL, REVENUES			9,929.81	6,000.00	-39.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,929.81	6,000.00	-39.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,929.81	6,000.00	-39.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,156.48	429,086.29	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,156.48	429,086.29	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,156.48	429,086.29	2.4%
2) Ending Balance, June 30 (E + F1e)			429,086.29	435,086.29	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	429,086.29	435,086.29	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	439,162.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,976.10)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,899.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			429,086.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			429,086.29		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,006.27	6,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	923.54	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,929.81	6,000.00	-39.6%
TOTAL, REVENUES			9,929.81	6,000.00	-39.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues					
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,929.81	6,000.00	-39.6%
5) TOTAL, REVENUES			9,929.81	6,000.00	-39.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,929.81	6,000.00	-39.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,929.81	6,000.00	-39.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	419,156.48	429,086.29	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			419,156.48	429,086.29	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,156.48	429,086.29	2.4%
2) Ending Balance, June 30 (E + F1e)			429,086.29	435,086.29	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	429,086.29	435,086.29	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,988.96	1,800.00	-39.8%
5) TOTAL, REVENUES			2,988.96	1,800.00	-39.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,988.96	1,800.00	-39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,988.96	1,800.00	-39.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,170.03	129,158.99	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,170.03	129,158.99	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,170.03	129,158.99	2.4%
2) Ending Balance, June 30 (E + F1e)			129,158.99	130,958.99	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	129,158.99	130,958.99	1.4%
Committed for postemployment benefits.	0000	9760	129,158.99		
Committed for postemployment benefits.	0000	9760		130,958.99	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	132,192.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,905.93)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	872.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			129,158.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			129,158.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,710.97	1,800.00	-33.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	277.99	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,988.96	1,800.00	-39.8%
TOTAL, REVENUES			2,988.96	1,800.00	-39.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,988.96	1,800.00	-39.8%
5) TOTAL, REVENUES			2,988.96	1,800.00	-39.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,988.96	1,800.00	-39.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,988.96	1,800.00	-39.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,170.03	129,158.99	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,170.03	129,158.99	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,170.03	129,158.99	2.4%
2) Ending Balance, June 30 (E + F1e)			129,158.99	130,958.99	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	129,158.99	130,958.99	1.4%
Committed for postemployment benefits.	0000	9760	129,158.99		
Committed for postemployment benefits.	0000	9760		130,958.99	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	285,385.21	150,000.00	-47.4%
5) TOTAL, REVENUES			285,385.21	150,000.00	-47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	13,173,897.46	13,078,852.28	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,173,897.46	13,078,852.28	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,888,512.25)	(12,928,852.28)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,241,050.86	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,831,544.15	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,072,595.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,184,082.76	(12,928,852.28)	-506.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,744,769.52	12,928,852.28	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,744,769.52	12,928,852.28	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,744,769.52	12,928,852.28	32.7%
2) Ending Balance, June 30 (E + F1e)			12,928,852.28	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,928,852.28	0.00	-100.0%
Committed for construction of MHS multi-purpose building.		0000	12,928,852.28		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,898,920.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(381,129.14)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	98,461.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,241,050.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,857,304.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	928,452.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unnamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			928,452.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,928,852.28		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	343,368.19	150,000.00	-56.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,982.98)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			285,385.21	150,000.00	-47.4%
TOTAL, REVENUES			285,385.21	150,000.00	-47.4%
CLASSIFIED SALARIES					

44

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	122,959.93	150,000.00	22.0%
Buildings and Improvements of Buildings		6200	13,050,937.53	12,928,852.28	-0.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,173,897.46	13,078,852.28	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,173,897.46	13,078,852.28	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,241,050.86	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,241,050.86	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	14,831,544.15	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			14,831,544.15	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,072,595.01	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	285,385.21	150,000.00	-47.4%
5) TOTAL, REVENUES			285,385.21	150,000.00	-47.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,173,897.46	13,078,852.28	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,173,897.46	13,078,852.28	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(12,888,512.25)	(12,928,852.28)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,241,050.86	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,831,544.15	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,072,595.01	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,184,082.76	(12,928,852.28)	-506.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,744,769.52	12,928,852.28	32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,744,769.52	12,928,852.28	32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,744,769.52	12,928,852.28	32.7%
2) Ending Balance, June 30 (E + F1e)			12,928,852.28	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	12,928,852.28	0.00	-100.0%
Committed for construction of MHS multi-purpose building,	0000	9760	12,928,852.28		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	428,813.40	197,000.00	-54.1%
5) TOTAL, REVENUES			428,813.40	197,000.00	-54.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,777.50	97,000.00	39.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,777.50	97,000.00	39.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			359,035.90	100,000.00	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			359,035.90	100,000.00	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,848,832.36	2,207,868.26	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,848,832.36	2,207,868.26	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,848,832.36	2,207,868.26	19.4%
2) Ending Balance, June 30 (E + F1e)			2,207,868.26	2,307,868.26	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,426,374.19	1,426,374.19	0.0%
Committed for capital facilities projects.	0000	9760	1,426,374.19		
Committed for capital facilities projects.	0000	9760		1,426,374.19	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,124,877.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,784.54)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	132,284.04		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,491.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,207,868.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,207,868.26		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,668.10	27,000.00	-33.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,621.51)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	389,766.81	170,000.00	-56.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			428,813.40	197,000.00	-54.1%
TOTAL, REVENUES			428,813.40	197,000.00	-54.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	69,777.50	97,000.00	39.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,777.50	97,000.00	39.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			69,777.50	97,000.00	39.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	428,813.40	197,000.00	-54.1%
5) TOTAL, REVENUES			428,813.40	197,000.00	-54.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		63,527.50	97,000.00	52.7%
8) Plant Services	8000-8999		6,250.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,777.50	97,000.00	39.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			359,035.90	100,000.00	-72.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			359,035.90	100,000.00	-72.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,848,832.36	2,207,868.26	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,848,832.36	2,207,868.26	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,848,832.36	2,207,868.26	19.4%
2) Ending Balance, June 30 (E + F1e)			2,207,868.26	2,307,868.26	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,426,374.19	1,426,374.19	0.0%
Committed for capital facilities projects.	0000	9760	1,426,374.19		
Committed for capital facilities projects.	0000	9760		1,426,374.19	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	781,494.07	881,494.07
Total, Restricted Balance		781,494.07	881,494.07

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	877,380.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(16,810.02)	3,000.00	-117.8%
5) TOTAL, REVENUES			860,569.98	3,000.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	883,767.29	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	883,767.29	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			860,569.98	(880,767.29)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,204.45	0.00	-100.0%
b) Transfers Out		7600-7629	3,794.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,409.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			876,979.70	(880,767.29)	-200.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,787.59	880,767.29	23,154.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,787.59	880,767.29	23,154.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,787.59	880,767.29	23,154.0%
2) Ending Balance, June 30 (E + F1e)			880,767.29	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	880,767.29	0.00	-100.0%
Committed for construction of Kern Avenue kinder wing.	0000	9760	880,767.29		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	880,767.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,024.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

55

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,819.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,204.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			880,767.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			880,767.29		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	877,380.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			877,380.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,214.33	3,000.00	-67.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(26,024.35)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(16,810.02)	3,000.00	-117.8%
TOTAL, REVENUES			860,569.98	3,000.00	-99.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	883,767.29	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	883,767.29	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	883,767.29	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,204.45	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,204.45	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,794.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,794.73	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,409.72	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	877,380.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(16,810.02)	3,000.00	-117.8%
5) TOTAL, REVENUES			860,569.98	3,000.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	883,767.29	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	883,767.29	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			860,569.98	(880,767.29)	-202.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,204.45	0.00	-100.0%
b) Transfers Out		7600-7629	3,794.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,409.72	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			876,979.70	(880,767.29)	-200.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,787.59	880,767.29	23,154.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,787.59	880,767.29	23,154.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,787.59	880,767.29	23,154.0%
2) Ending Balance, June 30 (E + F1e)			880,767.29	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	880,767.29	0.00	-100.0%
Committed for construction of Kern Avenue kinder wing.	0000	9760	880,767.29		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,097.06	50,000.00	-28.7%
5) TOTAL, REVENUES			70,097.06	50,000.00	-28.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	61,257.77	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	35,809.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,644,635.99	5,931,503.40	27.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,741,702.76	5,931,503.40	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,671,605.70)	(5,881,503.40)	25.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,026,832.48	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,026,832.48	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,355,226.78	(5,881,503.40)	-534.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,282,005.32	12,637,232.10	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,282,005.32	12,637,232.10	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,282,005.32	12,637,232.10	12.0%
2) Ending Balance, June 30 (E + F1e)			12,637,232.10	6,755,728.70	-46.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,637,232.10	6,755,728.70	-46.5%
Committed for construction of Kern Avenue and Browning Road Steam Academy TK/Kinder classrooms.	0000	9760	12,637,232.10		
Committed for construction of Kern Avenue and Browning Road Steam Academy TK/Kinder classrooms.	0000	9760		6,755,728.70	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,005,845.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(295,646.39)		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	58,895.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,269,094.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	631,862.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			631,862.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			12,637,232.10		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	127,997.13	50,000.00	-60.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(57,900.07)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,097.06	50,000.00	-28.7%
TOTAL, REVENUES			70,097.06	50,000.00	-28.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%

62

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,634.44	0.00	-100.0%
Noncapitalized Equipment		4400	7,623.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			61,257.77	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,809.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,809.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	28,961.47	0.00	-100.0%
Land Improvements		6170	28,116.55	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,587,557.97	5,931,503.40	29.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,644,635.99	5,931,503.40	27.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,741,702.76	5,931,503.40	25.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,026,832.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,026,832.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

63

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,026,832.48	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,097.06	50,000.00	-28.7%
5) TOTAL, REVENUES			70,097.06	50,000.00	-28.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,741,702.76	5,931,503.40	25.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,741,702.76	5,931,503.40	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,671,605.70)	(5,881,503.40)	25.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,026,832.48	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
c) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,026,832.48	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,355,226.78	(5,881,503.40)	-534.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,282,005.32	12,637,232.10	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,282,005.32	12,637,232.10	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,282,005.32	12,637,232.10	12.0%
2) Ending Balance, June 30 (E + F1e)			12,637,232.10	6,755,728.70	-46.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	12,637,232.10	6,755,728.70	-46.5%
Committed for construction of Kern Avenue and Browning Road Steam Academy TK/Kindergarten classrooms.	0000	9760	12,637,232.10		
Committed for construction of Kern Avenue and Browning Road Steam Academy TK/Kindergarten classrooms.	0000	9760		6,755,728.70	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,222.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,290,742.93	0.00	-100.0%
5) TOTAL, REVENUES			2,298,964.93	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,336,324.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,336,324.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,037,359.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	811,086.00	0.00	-100.0%
b) Uses		7630-7699	75.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			811,011.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,348.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,638,774.07	2,412,426.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,638,774.07	2,412,426.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,638,774.07	2,412,426.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			2,412,426.00	2,412,426.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,412,426.00	2,412,426.00	0.0%
Committed for bond debt service payments.	0000	9760	2,412,426.00		
Committed for bond debt service payments.	0000	9760		2,412,426.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,399,139.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

67

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,287.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,412,426.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,412,426.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	8,222.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,222.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,996,800.00	0.00	-100.0%
Unsecured Roll		8612	120,954.00	0.00	-100.0%
Prior Years' Taxes		8613	(4,055.00)	0.00	-100.0%
Supplemental Taxes		8614	37,548.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	829.00	0.00	-100.0%
Interest		8660	46,733.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	91,933.93	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,290,742.93	0.00	-100.0%
TOTAL, REVENUES			2,298,964.93	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,928,048.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,408,276.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,336,324.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,336,324.00	0.00	-100.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	811,086.00	0.00	-100.0%
(c) TOTAL, SOURCES			811,086.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	75.00	0.00	-100.0%
(d) TOTAL, USES			75.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			811,011.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,222.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,290,742.93	0.00	-100.0%
5) TOTAL, REVENUES			2,298,964.93	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,336,324.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,336,324.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,037,359.07)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	811,086.00	0.00	-100.0%
b) Uses		7630-7699	75.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			811,011.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(226,348.07)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,638,774.07	2,412,426.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,638,774.07	2,412,426.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,638,774.07	2,412,426.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			2,412,426.00	2,412,426.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,412,426.00	2,412,426.00	0.0%
Committed for bond debt service payments.	0000	9760	2,412,426.00		
Committed for bond debt service payments.	0000	9760		2,412,426.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,173.76	3,173.76	3,272.13	3,130.18	3,130.18	3,233.77
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,173.76	3,173.76	3,272.13	3,130.18	3,130.18	3,233.77
5. District Funded County Program ADA						
a. County Community Schools	14.27	14.27	14.27	14.27	14.27	14.27
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.27	14.27	14.27	14.27	14.27	14.27
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,188.03	3,188.03	3,286.40	3,144.45	3,144.45	3,248.04
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,835,092.00		4,835,092.00			4,835,092.00
Work in Progress	24,857,751.00		24,857,751.00	22,400,074.00	3,692,930.00	43,564,895.00
Total capital assets not being depreciated	29,692,843.00	0.00	29,692,843.00	22,400,074.00	3,692,930.00	48,399,987.00
Capital assets being depreciated:						
Land Improvements	31,004,280.00	1,609,496.00	32,613,776.00	3,407,987.00		36,021,763.00
Buildings	50,126,607.00	(1,609,496.00)	48,517,111.00	284,943.00		48,802,054.00
Equipment	7,402,332.00		7,402,332.00	573,937.00		7,976,269.00
Total capital assets being depreciated	88,533,219.00	0.00	88,533,219.00	4,266,867.00	0.00	92,800,086.00
Accumulated Depreciation for:						
Land Improvements	(10,664,955.00)		(10,664,955.00)		1,291,237.00	(11,956,192.00)
Buildings	(16,083,591.00)		(16,083,591.00)		1,312,690.00	(17,396,281.00)
Equipment	(5,650,050.00)		(5,650,050.00)		291,200.00	(5,941,250.00)
Total accumulated depreciation	(32,398,596.00)	0.00	(32,398,596.00)	0.00	2,895,127.00	(35,293,723.00)
Total capital assets being depreciated, net excluding lease and subscription assets	56,134,623.00	0.00	56,134,623.00	4,266,867.00	2,895,127.00	57,506,363.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	85,827,466.00	0.00	85,827,466.00	26,666,941.00	6,588,057.00	105,906,350.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets						
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: Title I, Part A, Basic Grants	CARES ACT ESSER II Fund	ESSER III Fund	ESSER III Fund: Learning Loss	Expanded Learning Opportunities (ELO) Grant ESSER II	Expanded Learning Opportunities (ELO) Grant GEER II	(ELO) ESSER III State Reserve, Emergency Needs
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425U	84.425	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carry over	763,755.73	4,321,468.07	7,326,661.95	2,795,162.09	419,932.34	87,984.60	287,322.00
2. a. Current Year Award	1,908,184.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)							
c. Other Adjustments	(93,036.00)			400.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,815,148.00	0.00	0.00	400.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,578,903.73	4,321,468.07	7,326,661.95	2,795,562.09	419,932.34	87,984.60	287,322.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(646,718.27)	(55,730.93)	(2,795,162.09)	(97,281.91)	89,364.34	12,116.60	71,831.00
6. Cash Received in Current Year	2,903,538.00	2,122,105.00	6,520,387.04	356,514.00	36,824.00	13,172.00	1,107.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,256,819.73	2,066,374.07	3,725,224.95	259,232.09	126,188.34	25,288.60	72,938.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,007,881.40	2,215,070.87	2,439,157.59	652,024.57	367,989.34	87,984.60	171,092.60
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,007,881.40	2,215,070.87	2,439,157.59	652,024.57	367,989.34	87,984.60	171,092.60
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

74

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	248,938.33	(148,696.80)	1,286,067.36	(392,792.48)	(241,801.00)	(62,696.00)	(98,154.60)
a. Unearned Revenue	248,938.33		1,286,067.36				
b. Accounts Payable							
c. Accounts Receivable		148,696.80		392,792.48	241,801.00	62,696.00	98,154.60
14. Unused Grant Award Calculation (line 4 minus line 9)	571,022.33	2,106,397.20	4,887,504.36	2,143,537.52	51,943.00	0.00	116,229.40
15. If Carry over is allowed, enter line 14 amount here	571,022.33	2,106,397.20	4,887,504.36	2,143,537.52	51,943.00	0.00	116,229.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,007,881.40	2,215,070.87	2,439,157.59	652,024.57	367,989.34	87,984.60	171,092.60

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	(ELO) ESSER III State Reserve, Learning Loss	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	Special Ed: ARP IDEA Part B, Sec. 611	Special Ed: IDEA Basic Local Assist Entitlement	Special Ed: IDEA Preschool Grants, Part B, Sec 619	CTE for the 21st Century (Perkins V) Second, Sec. 131	Adult Education: Adult Basic Education & ELA
FEDERAL CATALOG NUMBER	84,425	84,425	84,027	84,027	84,173	84,048	84,002A
RESOURCE CODE	3219	3225	3305	3310	3315	3550	3905
REVENUE OBJECT	8290	8290	8182	8181	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	368,967.00	0.00	140,694.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	156,000.00	0.00	695,382.00	19,930.00	51,926.00	40,617.00
b. Transferability (ESSA)							
c. Other Adjustments						230.32	52.90
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	156,000.00	0.00	695,382.00	19,930.00	52,156.32	40,669.90
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	368,967.00	156,000.00	140,694.00	695,382.00	19,930.00	52,156.32	40,669.90
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(2,503.00)	0.00	0.00	(783,739.00)	(21,834.00)	(45,838.95)	(32,963.10)
6. Cash Received in Current Year	126,327.00	156,000.00	140,694.00	783,739.00	21,833.00	54,562.73	40,346.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	123,824.00	156,000.00	140,694.00	0.00	(1.00)	8,723.78	7,382.90
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	958.24	0.00	695,382.00	19,930.00	52,156.32	40,669.90
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	958.24	0.00	695,382.00	19,930.00	52,156.32	40,669.90
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

76

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
(line 8 minus line 9 plus line 12)	123,824.00	155,041.76	140,694.00	(695,382.00)	(19,931.00)	(43,432.54)	(33,287.00)
a. Unearned Revenue	123,824.00	155,041.76	140,694.00				
b. Accounts Payable							
c. Accounts Receivable					19,931.00	43,432.54	33,287.00
14. Unused Grant Award Calculation (line 4 minus line 9)	368,967.00	155,041.76	140,694.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	368,967.00	155,041.76	140,694.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	958.24	0.00	695,382.00	19,930.00	52,156.32	40,669.90

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Adult Education: Adult Secondary Education	ESSA: Title II, Part A, Supporting Effective Instruction	Title IV, Part A, Student Support & Acad Enrichment	ESSA: Title III, Immigrant Student Program	Title III, English Learner Student Program	Child Nutrition: Fresh Fruit and Vegetable Program	Title IX, Part A, McKinney-Vento Homeless Grants
FEDERAL CATALOG NUMBER	84.002	84.367	84.424	84.365	84.365	10.582	84.196
RESOURCE CODE	3913	4035	4127	4201	4203	5370	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8220	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	183,619.20	141,316.67	5,063.89	87,474.17	0.00	0.00
2. a. Current Year Award	16,915.00	208,729.00	149,654.00		164,824.00	85,677.39	25,122.40
b. Transferability (ESSA)							
c. Other Adjustments	10,930.47						
d. Adj. Curr Yr Award (sum lines 2a, 2b, & 2c)	27,845.47	208,729.00	149,654.00	0.00	164,824.00	85,677.39	25,122.40
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	27,845.47	392,348.20	290,970.67	5,063.89	252,298.17	85,677.39	25,122.40
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(23,683.91)	(118,972.80)	(53,864.33)	5,063.89	(11,004.83)	(21,705.80)	(2,435.00)
6. Cash Received in Current Year	40,436.38	487,284.00	149,257.00		126,018.00	105,307.65	25,045.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	16,752.47	368,311.20	95,392.67	5,063.89	115,013.17	83,601.85	22,610.00
EXPENDITURES							
9. Donor-Authorized Expenditures	27,845.47	334,849.08	160,154.44	0.00	145,973.03	85,677.39	25,122.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,845.47	334,849.08	160,154.44	0.00	145,973.03	85,677.39	25,122.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,093.00)	33,462.12	(64,761.77)	5,063.89	(30,959.86)	(2,075.54)	(2,512.40)

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	015	016	017	018	019	020	021
a. Unearned Revenue			33,462.12		5,063.89		
b. Accounts Payable				64,761.77			
c. Accounts Receivable	11,093.00					30,959.86	2,512.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00		57,499.12	130,816.23		106,325.14	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00		57,499.12	130,816.23		106,325.14	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,845.47		334,849.08	160,154.44		145,973.03	25,122.40

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	022			023		024		TOTAL
	ARP Homeless Children and Youth (ARP-HCY)	ARP Homeless Children & Youth II (ARP HCY II)	AB 114 CANS Demonstration Project	ARP Homeless Children and Youth (ARP-HCY)	ARP Homeless Children & Youth II (ARP HCY II)	AB 114 CANS Demonstration Project		
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER	84.425	84.425	84.027					
RESOURCE CODE	5632	5634	5810					
REVENUE OBJECT	8290	8290	8182					
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Carry over	3,314.92	63,119.90	3,063.00					16,998,919.53
2. a. Current Year Award	0.00	0.00	0.00					3,522,960.79
b. Transferability (ESSA)								0.00
c. Other Adjustments								(81,422.31)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00					3,441,538.48
3. Required Matching Funds/Other								0.00
4. Total Available Award (sum lines 1, 2d, & 3)	3,314.92	63,119.90	3,063.00					20,440,458.01
REVENUES								
5. Unearned Revenue Deferred from Prior Year	61.77	15,539.90	3,063.00					(4,516,397.42)
6. Cash Received in Current Year	2,169.00	16,700.00	0.00					14,229,365.80
7. Contributed Matching Funds								0.00
8. Total Available (sum lines 5, 6, & 7)	2,230.77	32,239.90	3,063.00					9,712,968.38
EXPENDITURES								
9. Donor-Authorized Expenditures	3,296.92	16,424.67	0.00					9,549,640.83
10. Non Donor-Authorized Expenditures								0.00
11. Total Expenditures (lines 9 & 10)	3,296.92	16,424.67	0.00					9,549,640.83
12. Amounts Included in Line 6 above for Prior Year Adjustments								0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,066.15)	15,815.23	3,063.00					163,327.55

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	022			023			024		
a. Unearned Revenue					15,815.23			3,063.00	2,011,969.69
b. Accounts Payable									0.00
c. Accounts Receivable				1,066.15					1,848,642.14
14. Unused Grant Award Calculation (line 4 minus line 9)				18.00	46,695.23			3,063.00	10,890,817.18
15. If Carryover is allowed, enter line 14 amount here				18.00	46,695.23			3,063.00	10,890,817.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)				3,296.92	16,424.67			0.00	9,549,640.83



2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	After School Education and Safety (ASES)	After School Kids Code Grant Pilot Program	Child Dev: Universal Prekindergarten (UPK) Planning	Career Technical Education Incentive Grant Program	TUPE: Discretionary District Grants	Agricultural Career Technical Education Incentive	Partnership Academies Program
RESOURCE CODE	6010	6011	6053	6387	6650	7010	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	161,237.00	199,193.36	129,688.05	0.00	16,718.08
2. a. Current Year Award	457,836.39	0.00	234,962.00	150,112.00	0.00	7,830.00	82,549.00
b. Other Adjustments			1,735.00		287,342.00		7,086.43
c. Adj Curr Yr Award (sum lines 2a & 2b)	457,836.39	0.00	236,697.00	150,112.00	287,342.00	7,830.00	89,635.43
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	457,836.39	0.00	397,934.00	349,305.36	417,030.05	7,830.00	106,353.51
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(160,242.73)	(5,000.00)	161,237.00	78,076.96	(22,119.95)	0.00	16,718.08
6. Cash Received in Current Year	572,295.48	5,000.00	236,697.00	248,812.40	30,788.91	6,525.00	61,200.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	412,052.75	0.00	397,934.00	324,889.36	8,668.96	6,525.00	77,918.08
EXPENDITURES							
9. Donor-Authorized Expenditures	457,836.39	0.00	39,266.48	212,963.72	85,162.23	7,830.00	52,148.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	457,836.39	0.00	39,266.48	212,963.72	85,162.23	7,830.00	52,148.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/R, & A/R amounts (line 8 minus line 9 plus line 12)	(45,783.64)	0.00	358,667.52	111,925.64	(76,493.27)	(1,305.00)	25,770.07
a. Unearned Revenue			358,667.52	111,925.64			25,770.07
b. Accounts Payable							
c. Accounts Receivable	45,783.64				76,493.27	1,305.00	

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	358,667.52	136,341.64	331,867.82	0.00	54,205.50
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	358,667.52	136,341.64	331,867.82	0.00	54,205.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	457,836.39	0.00	39,286.48	212,963.72	85,162.23	7,830.00	52,148.01

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICAL SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	008		009		TOTAL
	In-Person Instruction (IPI) Grant	Other Restricted State: Student Opportunity & Access Program (Cal-SOAP)	In-Person Instruction (IPI) Grant	Other Restricted State: Student Opportunity & Access Program (Cal-SOAP)	
STATE PROGRAM NAME					
RESOURCE CODE	7422	7810			
REVENUE OBJECT	8590	8590			
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	300,636.24	0.00	300,636.24	0.00	807,472.73
2. a. Current Year Award	0.00	26,512.00		26,512.00	959,801.39
b. Other Adjustments					296,163.43
c. Adj. Curr Yr Award (sum lines 2a & 2b)	0.00	26,512.00		26,512.00	1,255,964.82
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	300,636.24	26,512.00	300,636.24	26,512.00	2,063,437.55
REVENUES					
5. Unearned Revenue Deferred from Prior Year	300,636.24	0.00	300,636.24	0.00	369,305.60
6. Cash Received in Current Year	0.00	0.00		0.00	1,159,318.79
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	300,636.24	0.00	300,636.24	0.00	1,528,624.39
EXPENDITURES					
9. Donor-Authorized Expenditures	300,636.24	0.00	300,636.24	0.00	1,155,843.07
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	300,636.24	0.00	300,636.24	0.00	1,155,843.07
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	372,781.32
a. Unearned Revenue					496,363.23
b. Accounts Payable					0.00

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	008		009	
c. Accounts Receivable				123,581.91
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00		26,512.00	907,594.48
15. If Carry over is allowed, enter line 14 amount here	0.00		26,512.00	907,594.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		300,636.24		1,155,843.07

85

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj. Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			
4. Total Available Award		0.00	0.00
(sum lines 1, 2c, & 3)			
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

McFarland Unified
Kern County

Description	001		
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		0.00	0.00

87

2022-23 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001				002		003		004		TOTAL	
	Child Nutrition: School Programs	Child Nutrition: Child Care Food Program Claims	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	Child Nutrition: Supply Chain Assistance (SCA) Funds	Child Nutrition: School Programs	Child Nutrition: Child Care Food Program Claims	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	Child Nutrition: Supply Chain Assistance (SCA) Funds	Child Nutrition: School Programs	Child Nutrition: Child Care Food Program Claims		Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)
FEDERAL PROGRAM NAME												
FEDERAL CATALOG NUMBER	10.553	10.558	10.555	10.555								
RESOURCE CODE	5310	5320	5465	5466								
REVENUE OBJECT	8220	8220	8220	8220								
LOCAL DESCRIPTION (if any)												
AWARD												
1. Prior Year Restricted Ending Balance	1,500,636.13	168,179.29	0.00	0.00								1,668,815.42
2. a. Current Year Award	3,305,069.87	256,535.67	34,821.42	34,821.42								3,791,118.56
b. Other Adjustments		1,654.24										1,654.24
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,305,069.87	258,189.91	34,821.42	34,821.42								3,792,772.80
3. Required Matching Funds/Other												0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,805,706.00	426,369.20	34,821.42	34,821.42								5,461,588.22
REVENUES												
5. Cash Received in Current Year	2,898,694.29	214,213.64	34,821.42	34,821.42								3,232,683.19
6. Amounts Included in Line 5 for Prior Year Adjustments												0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	406,375.58	43,976.27	0.00	0.00								560,089.61
b. Noncurrent Accounts Receivable												0.00
c. Current Accounts Receivable (line 7a minus line 7b)	406,375.58	43,976.27	0.00	0.00								560,089.61
8. Contributed Matching Funds												0.00
9. Total Available (sum lines 5, 7c, & 8)	3,305,069.87	258,189.91	34,821.42	34,821.42								3,792,772.80
EXPENDITURES												
10. Donor-Authorized Expenditures	2,896,285.66	191,118.36	34,821.42	34,821.42								3,185,983.28
11. Non Donor-Authorized												



2022-23 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Mcfarland Unified
Kern County

Description	001	002	003	004
Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	2,896,285.66	191,118.36	34,821.42	63,757.84
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,909,420.34	235,250.84	0.00	130,933.76
				2,275,604.94

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	2600	6230	6300	6332	6391	6500	6547
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,771,906.32	3,430.53	942,086.56	0.00	92,861.30	0.00	109,931.00
2. a. Current Year Award	4,333,610.00	0.00	376,769.43	7,125,000.00	354,059.93	2,819,200.00	160,311.00
b. Other Adjustments			(11,517.43)		27,158.00	1,289,660.51	
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,333,610.00	0.00	365,252.00	7,125,000.00	381,217.93	4,108,860.51	160,311.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,105,516.32	3,430.53	1,307,338.56	7,125,000.00	474,079.23	4,108,860.51	270,242.00
REVENUES							
5. Cash Received in Current Year	4,333,610.00		241,488.95	1,350,000.00	352,277.93	3,863,201.51	160,311.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	123,763.05	5,775,000.00	28,940.00	245,659.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	123,763.05	5,775,000.00	28,940.00	245,659.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,333,610.00	0.00	365,252.00	7,125,000.00	381,217.93	4,108,860.51	160,311.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,398,724.54	3,430.53	40,298.89	866,596.28	285,345.99	4,108,860.51	270,242.00
11. Non Donor-Authorized Expenditures							

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

McFarland Unified
Kern County

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	1,398,724.54	3,430.53	40,298.89	866,596.28	285,345.99	4,108,860.51	270,242.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,706,791.78	0.00	1,267,039.67	6,258,403.72	188,733.24	0.00	0.00

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Arts, Music, and Instructional Materials Discretionary Block Grant	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	Learning Comm. for School Success Program	Classified School Employee Prof. Dev. Block Grant	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities (ELO) Grant
RESOURCE CODE	6762	7032	7085	7311	7412	7413	7425
REVENUE OBJECT	8590	8520	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	180,640.49	14,291.54	189,792.00	43,891.32	537,563.38
2. a. Current Year Award	1,069,076.00	323,064.00	0.00	0.00	63,264.00	23,717.00	0.00
b. Other Adjustments							(120,503.30)
c. Adj. Curr Yr Award (sum lines 2a & 2b)	1,069,076.00	323,064.00	0.00	0.00	63,264.00	23,717.00	(120,503.30)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,069,076.00	323,064.00	180,640.49	14,291.54	253,056.00	67,608.32	417,060.08
REVENUES							
5. Cash Received in Current Year	1,069,076.00	323,064.00	0.00	0.00	63,264.00	23,717.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							(120,503.30)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,069,076.00	323,064.00	0.00	0.00	63,264.00	23,717.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	14,291.54	17,949.22	31,694.08	89,157.69

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

McFarland Unified
Kern County

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	14,291.54	17,949.22	31,694.08
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,069,076.00	323,064.00	180,640.49		0.00	235,106.78	35,914.24
							89,157.69
							327,902.39

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015		016		017		TOTAL
	ELO Grant: Paraprofessional Staff	Learning Recovery Emergency Block Grant	Low-Performing Students Block Grant	REVENUE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	
AWARD							
1. Prior Year Restricted Ending Balance	37,779.00	0.00	85,915.00				4,010,088.44
2. a. Current Year Award	0.00	5,927,586.86	0.00				22,575,658.22
b. Other Adjustments							1,184,797.78
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,927,586.86	0.00				23,760,456.00
3. Required Matching Funds/Other							0.00
4. Total Av available Award (sum lines 1, 2c, & 3)	37,779.00	5,927,586.86	85,915.00				27,770,544.44
REVENUES							
5. Cash Received in Current Year	0.00	5,927,586.86	0.00				17,707,597.25
6. Amounts Included in Line 5 for Prior Year Adjustments							(120,503.30)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00				6,173,362.05
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00				6,173,362.05
8. Contributed Matching Funds							0.00
9. Total Av available (sum lines 5, 7c, & 8)	0.00	5,927,586.86	0.00				23,880,959.30
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	37,779.00	0.00	0.00				7,164,370.27
12. Total Expenditures							0.00

2022-23 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

McFarland Unified
Kern County

Description	015	016	017
(line 10 plus line 11)	37,779.00	0.00	7,164,370.27
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	5,927,586.86	85,915.00
			20,606,174.17

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001					002					003					004					005				
	LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL			
AWARD																									
1. Prior Year Restricted Ending Balance				0.00	433,071.60	39,632.68	0.00	68,689.37	541,393.65																
2. a. Current Year Award				0.00	213,638.76	500.00	159,999.98	220,542.64	594,681.38																
b. Other Adjustments									0.00													0.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)				0.00	213,638.76	500.00	159,999.98	220,542.64	594,681.38													1,908,165.86			
3. Required Matching Funds/Other																									
4. Total Av available Award (sum lines 1, 2c, & 3)				1,908,165.86	646,710.36	40,132.68	159,999.98	289,232.01	3,044,240.89																
REVENUES																									
5. Cash Received in Current Year				0.00	213,638.76	500.00	122,599.19	220,542.64	557,280.59																
6. Amounts Included in Line 5 for Prior Year Adjustments									0.00													0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)				0.00	0.00	0.00	37,400.79	0.00	37,400.79													0.00			
b. Noncurrent Accounts Receivable																						0.00			
c. Current Accounts Receivable (line 7a minus line 7b)				0.00	0.00	0.00	37,400.79	0.00	37,400.79													0.00			
8. Contributed Matching Funds				1,908,165.86					1,908,165.86													1,908,165.86			
9. Total Av available (sum lines 5, 7c, & 8)				1,908,165.86	213,638.76	500.00	159,999.98	220,542.64	2,502,847.24																
EXPENDITURES																									
10. Donor-Authorized Expenditures				1,908,165.86	81,938.88	830.45	159,999.98	32,146.41	2,183,081.58																
11. Non Donor-Authorized Expenditures																						0.00			
12. Total Expenditures																						0.00			

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Mcfarland Unified
Kern County

Description	001	002	003	004	005
(line 10 plus line 11)	1,908,165.86	81,938.88	830.45	159,999.98	32,146.41
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	564,771.48	39,302.23	0.00	257,085.60
					861,159.31

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,141,837.55	301	0.00	303	20,141,837.55	305	0.00	2,877,040.00	307	17,264,797.55	309
2000 - Classified Salaries	7,829,205.46	311	356,994.35	313	7,472,211.11	315	479,177.15	1,408,928.00	317	6,063,283.11	319
3000 - Employee Benefits	13,992,793.78	321	689,791.55	323	13,303,002.23	325	248,278.89	1,680,271.00	327	11,622,731.23	329
4000 - Books, Supplies Equip Replace. (6500)	5,845,442.21	331	1,082,903.67	333	4,762,538.54	335	438,212.37	2,605,226.00	337	2,157,312.54	339
5000 - Services . & 7300 - Indirect Costs	8,219,939.53	341	24,396.54	343	8,195,542.99	345	562,372.01	4,769,888.00	347	3,425,654.99	349
TOTAL					53,875,132.42	365	TOTAL			40,533,779.42	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	14,755,793.28	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,601,452.61	380
3. STRS.	3101 & 3102	3,725,645.88	382
4. PERS.	3201 & 3202	401,825.54	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	372,226.98	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,059,518.09	385
7. Unemployment Insurance.	3501 & 3502	81,931.76	390
8. Workers' Compensation Insurance.	3601 & 3602	172,994.07	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	24,171,388.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	181,232.49	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS.	24,171,388.21	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	59.63%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.63%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	40,533,779.42
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Adjusted costs for resources that do not have a teaching component.

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Mcfarland Unified
Kern County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	36,373,399.00		36,373,399.00	15,286,559.00	1,920,000.00	49,739,958.00	1,230,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,971,817.00		1,971,817.00	212,355.00	151,636.00	2,032,536.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	13,791,645.00		13,791,645.00		916,614.00	12,875,031.00	
Compensated Absences Payable	54,347.00	3,226.00	57,573.00	5,314.00		62,887.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	52,191,208.00	3,226.00	52,194,434.00	15,504,228.00	2,988,250.00	64,710,412.00	1,230,000.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	308,009.00		308,009.00		308,009.00	0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	308,009.00	0.00	308,009.00	0.00	308,009.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	68,893,593.09
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,395,448.07
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	450,355.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,295,852.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	314,072.04
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,060,280.10
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				50,437,864.92
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,188.03
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,821.01

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	43,986,906.90	13,642.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	43,986,906.90	13,642.10
B. Required effort (Line A.2 times 90%)	39,588,216.21	12,277.89
C. Current year expenditures (Line I.E and Line II.B)	50,437,864.92	15,821.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2021-22 Actual					
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	37,178,797.23		37,178,797.23			38,590,292.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,303.40		3,303.40			3,188.03
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22					
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report					
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						2023-24 P2 Estimate
1. Total K-12 ADA (Form A, Line A6)	3,188.03		3,188.03	3,144.45		3,144.45
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,188.03			3,144.45
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual					
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						2023-24 Budget
1. Homeowners' Exemption (Object 8021)	40,861.81		40,861.81	39,409.00		39,409.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	6,962,787.25		6,962,787.25	6,246,805.00		6,246,805.00
5. Unsecured Roll Taxes (Object 8042)	642,257.48		642,257.48	637,656.00		637,656.00
6. Prior Years' Taxes (Object 8043)	17,645.83		17,645.83	0.00		0.00
7. Supplemental Taxes (Object 8044)	181,980.90		181,980.90	148,933.00		148,933.00

105

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(553,371.13)		(553,371.13)	(677,978.00)		(677,978.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	2,977.63		2,977.63	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	120,775.54		120,775.54	177,460.00		177,460.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	7,415,915.31	0.00	7,415,915.31	6,572,285.00	0.00	6,572,285.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,415,915.31	0.00	7,415,915.31	6,572,285.00	0.00	6,572,285.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,908,165.86		1,908,165.86	2,678,347.85		2,678,347.85
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,908,165.86	0.00	1,908,165.86	2,678,347.85	0.00	2,678,347.85
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,782,476.10		40,782,476.10	45,191,714.00		45,191,714.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,433.17		4,433.17	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	40,786,909.27	0.00	40,786,909.27	45,191,714.00	0.00	45,191,714.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	78,767,270.03		78,767,270.03	79,946,145.82		79,946,145.82

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjusted*	Entered Data/Totals	Extracted Data	Adjusted*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	326,517.62		326,517.62	0.00		0.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual					
PRELIMINARY APPROPRIATIONS LIMIT	2023-24 Budget					
1. Revised Prior Year Program Limit (Lines A1 plus A6)			37,178,797.23			38,590,292.13
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9651			0.9863
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			38,590,292.13			39,751,540.39
APPROPRIATIONS SUBJECT TO THE LIMIT			7,415,915.31			6,572,285.00
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation			382,563.60			377,334.00
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			33,082,542.68			35,857,603.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			33,082,542.68			35,857,603.24
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			168,578.96			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,584,494.27			6,572,285.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			32,913,963.72			35,857,603.24
9. Total Appropriations Subject to the Limit			7,584,494.27			
a. Local Revenues (Line D7b)			32,913,963.72			
b. State Subventions (Line D8)			1,908,165.86			
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			38,590,292.13			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2022-23 Actual					
11. Adjusted Appropriations Limit						
	2023-24 Budget					

107

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,020,970.39
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 39,427,608.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.13%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,018,275.26
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 27,537.41

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	82,850.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	276,551.68
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,405,214.35
9. Carry-Forward Adjustment (Part IV, Line F)	218,400.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,623,614.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,931,638.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,909,564.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,372,300.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,203,664.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	460,830.04
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	628,201.91
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	75,330.98
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,114,319.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	34,392.69
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	346,761.46
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,985,684.34
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	54,062,689.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.30%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	6.70%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	3,405,214.35
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	170,479.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.21%) times Part III, Line B19); zero if negative	218,400.52
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.21%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.50%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	218,400.52
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	218,400.52

Approved indirect cost rate: 6.21%

Highest rate used in any program: 9.50%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	829,838.47	51,532.97	6.21%
01	3010	1,890,482.44	117,398.96	6.21%
01	3212	17,397.70	116.00	0.67%
01	3213	1,232,276.20	117,015.08	9.50%
01	3225	912.61	45.63	5.00%
01	3310	654,723.66	40,658.34	6.21%
01	3315	18,764.71	1,165.29	6.21%
01	3550	49,672.69	2,483.63	5.00%
01	4035	315,270.77	19,578.31	6.21%
01	4127	150,790.36	9,364.08	6.21%
01	4203	137,438.13	8,534.90	6.21%
01	5630	23,653.52	1,468.88	6.21%
01	5632	3,104.16	192.76	6.21%
01	5634	265.20	16.47	6.21%
01	6010	436,034.68	21,801.71	5.00%
01	6053	36,970.61	2,295.87	6.21%
01	6230	3,229.95	200.58	6.21%
01	6266	244,822.26	15,203.46	6.21%
01	6332	815,927.20	50,669.08	6.21%
01	6387	200,511.93	12,451.79	6.21%
01	6547	254,441.20	15,800.80	6.21%
01	6650	81,106.89	4,055.34	5.00%
01	7220	49,098.96	3,049.05	6.21%
01	7311	13,455.93	835.61	6.21%
01	7412	16,899.75	1,049.47	6.21%
01	7413	29,840.96	1,853.12	6.21%
01	7422	242,857.70	15,081.46	6.21%
01	8150	1,619,437.60	100,567.07	6.21%
01	9010	256,461.34	6,153.83	2.40%
11	6391	271,758.09	13,587.90	5.00%
13	5310	1,868,455.64	99,962.38	5.35%
13	5320	109,808.16	5,874.74	5.35%
13	5370	7,420.54	397.00	5.35%

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	736,435.50		942,086.56	1,678,522.06
2. State Lottery Revenue	8560	710,008.72		365,252.00	1,075,260.72
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,446,444.22	0.00	1,307,338.56	2,753,782.78
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	326,569.15		40,298.89	366,868.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	42,090.70			42,090.70
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		368,659.85	0.00	40,298.89	408,958.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,077,784.37	0.00	1,267,039.67	2,344,824.04
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	29,204,265.70	13,644,551.19	42,848,826.89	3,005,551.51		45,854,378.20
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	991,113.17	375,146.35	1,366,259.53	95,668.81		1,462,128.34
3300	Independent Study Centers	230,348.74	0.00	230,348.74	16,163.30		246,512.04
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	844,023.67	0.00	844,023.67	59,224.14		903,247.81
4110	Regular Education, Adult	4,473.76	0.00	4,473.76	313.92		4,787.68
4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4520	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4530	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	3,550,242.51	1,992,996.47	5,543,238.98	388,920.40		5,931,559.38
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	460,830.04	0.00	460,830.04	32,335.90		493,165.94
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
	Food Services					291,253.75	291,253.75
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					4,760,717.77	4,760,717.77
	Other Outgo					8,823,668.23	8,823,668.23
Other Funds ---	Adult Education, Child Development, Carfaria, Foundation ((Column 3 + CAC, line C5) (mes CAC, line E)				240,895.97		240,895.97
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 82, Function 7210, Object 7350)				(119,822.02)		(119,822.02)
	Total General Fund and Charter Schools Funds Expenditure	35,285,297.59	16,012,104.02	51,297,401.61	3,720,551.73	13,876,939.75	68,893,593.09

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

McFarland Unified
Kern County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2450- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	27,870,060.74	0.00	330,520.42	0.00	0.00	0.00	1,203,664.54	0.00	0.00	0.00	0.00	29,204,265.70
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continental Schools	642,628.37	0.00	0.00	157,892.29	169,917.89	0.00	0.00	0.00	0.00	1,084.62	0.00	991,113.17
3300	Independent Study Centers	126,638.05	0.00	0.00	77,797.13	25,913.56	0.00	0.00	0.00	0.00	0.00	0.00	230,348.74
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	834,073.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,950.00	0.00	844,023.67
4110	Regular Education, Adult	106.24	0.00	0.00	4,367.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,473.76
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	2,837,167.70	267,741.65	0.00	9,480.77	414,921.15	30,858.40	0.00	0.00	0.00	72.84	0.00	3,650,242.51
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services								460,830.04				460,830.04
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		32,100,594.77	267,741.65	330,520.42	249,227.71	630,752.60	30,858.40	1,203,664.54	460,830.04	0.00	11,107.46	0.00	35,285,297.59

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	6,398,126.02	4,731,996.65	514,438.52	13,644,561.19	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	239,946.46	135,199.90	0.00	375,146.36	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,079,759.06	608,399.57	304,237.84	1,992,386.47	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
***	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	0.00
**	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
***	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	0.00
Total Allocated Support Costs		9,717,831.54	5,475,596.12	816,976.36	16,012,104.02	0.00

116

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-6999 and 9000, Objects 1000-7999)	628,201.91
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	82,650.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,101,784.42
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	27,537.41
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3,840,373.74
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	35,285,297.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	16,012,104.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	51,297,401.61
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	346,761.46
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,086,330.29
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,433,091.75
D.	Total Direct Charged and Allocated Costs (B3 + C5)	54,730,493.36
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.02%

117

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 4500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6320)	291,253.75				291,253.75
Enterprise (Objects 1000-6999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			4,790,717.77		4,790,717.77
Other Outgo (Objects 1000 - 7999)				8,823,668.23	8,823,668.23
Total Other Costs	291,253.75	0.00	4,790,717.77	8,823,668.23	13,875,639.75

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	701,634.45	907,847.09	3,452,592.94	4,655,757.07	5,475,596.12	0.00	140.00	140.00	818,676.36	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)				
Instructional Goals Description										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	140.00	140.00	140.00	140.00	140.00	140.00	140.00	140.00	93.00	
3100 Alternative Schools										
3200 Continuation Schools	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00		
3300 Independent Study Centers										
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education										
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	55.00	
6000 ROC/P										
Other Goals Description										
7110 Nonagency - Educational										
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
Other Funds Description										
** Adult Education (Fund 11)										
** Child Development (Fund 12)										
** Cafeteria (Funds 13 & 61)										
C. Total Allocation Factors	162.00	162.00	162.00	162.00	162.00	162.00	162.00	162.00	148.00	

119

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-CY)

15 73908 0000000
Report SEMA
D8AE7SNGPP(2022-23)

Mcfarland Unified
Kern County

Object Code	Description	UNDUPLICATED PUPIL COUNT										Adjustments*	Total	
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)							
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)														354.00
1000-1999	Certificated Salaries	438,398.91	0.00	0.00	0.00	170,799.46	930,741.84						1,539,940.21	
2000-2999	Classified Salaries	24,147.42	0.00	0.00	0.00	128,478.24	637,158.47						789,784.13	
3000-3999	Employee Benefits	207,650.51	0.00	0.00	0.00	140,229.08	784,204.23						1,132,083.82	
4000-4999	Books and Supplies	3,720.68	0.00	0.00	0.00	10,718.80	16,425.60						30,865.08	
5000-5999	Services and Other Operating Expenditures	34,407.29	0.00	0.00	0.00	70.00	23,091.98						57,569.27	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7310	Total Direct Costs	708,324.81	0.00	0.00	0.00	450,295.58	2,391,622.12					0.00	3,550,242.51	
7350	Transfers of Indirect Costs	57,624.43	0.00	0.00	0.00	0.00	0.00						57,624.43	
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
	Program Cost Report Allocations	1,992,396.45											1,992,396.45	
	Total Indirect Costs and PCR Allocations	2,050,020.88	0.00	0.00	0.00	0.00	0.00					0.00	2,050,020.88	
	TOTAL COSTS	2,758,345.69	0.00	0.00	0.00	450,295.58	2,391,622.12					0.00	5,600,263.39	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)														
1000-1999	Certificated Salaries	195,738.61	0.00	0.00	0.00	15,842.50	330,533.67						542,114.78	
2000-2999	Classified Salaries	898.04	0.00	0.00	0.00	8,103.38	46,325.21						55,326.63	
3000-3999	Employee Benefits	59,682.99	0.00	0.00	0.00	1,271.22	111,450.19						172,404.40	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,276.45	0.00						9,276.45	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
7310	Total Direct Costs	256,319.64	0.00	0.00	0.00	34,493.55	488,309.07					0.00	779,122.26	
7350	Transfers of Indirect Costs	41,823.63	0.00	0.00	0.00	0.00	0.00						41,823.63	
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00						0.00	
	Total Indirect Costs	41,823.63	0.00	0.00	0.00	0.00	0.00						41,823.63	
8980	TOTAL BEFORE OBJECT 8980	298,143.27	0.00	0.00	0.00	34,493.55	488,309.07					0.00	820,945.89	
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)												0.00	
	TOTAL COSTS												820,945.89	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	242,660.30	0.00	0.00	0.00	154,956.96	600,208.17		997,825.43
2000-2999	Classified Salaries	23,249.38	0.00	0.00	0.00	120,374.86	590,833.26		734,457.50
3000-3999	Employee Benefits	147,967.52	0.00	0.00	0.00	138,957.86	672,754.04		959,679.42
4000-4999	Books and Supplies	3,720.68	0.00	0.00	0.00	1,442.35	16,425.60		21,588.63
5000-5999	Services and Other Operating Expenditures	34,407.29	0.00	0.00	0.00	70.00	23,091.98		57,569.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	452,005.17	0.00	0.00	0.00	415,802.03	1,903,313.05	0.00	2,771,120.25
7350	Transfers of Indirect Costs	15,800.80	0.00	0.00	0.00	0.00	0.00		15,800.80
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	1,992,396.45							1,992,396.45
	Total Indirect Costs and PCR Allocations	2,008,197.25	0.00	0.00	0.00	0.00	0.00	0.00	2,008,197.25
8980	TOTAL BEFORE OBJECT 8980	2,460,202.42	0.00	0.00	0.00	415,802.03	1,903,313.05	0.00	4,779,317.50
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								4,779,317.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	132,773.93		132,773.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	4,574.79	0.00	0.00	0.00	0.00	63,872.66		68,447.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,442.35	7,681.26		9,123.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,800.00		15,800.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,574.79	0.00	0.00	0.00	1,442.35	220,127.85	0.00	226,144.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	TOTAL BEFORE OBJECT 8980	4,574.79	0.00	0.00	0.00	1,442.35	220,127.85	0.00	226,144.99
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

121

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2998 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5899)								1,071,522.79
	TOTAL COSTS								1,297,667.78

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2021-22 Expenditures by LEA (LEPY)

15 73908 000000
 Report SEMA
 D8AE7SNGFP(2022-23)

Mcfarland Unified
 Kern County

	A. State and Local	B. Local Only
2021-22 Expenditures		
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,386,757.39	1,801,587.07
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	4,386,757.39	1,801,587.07
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	0.00	

123

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: (??) _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/isp/se/as/documents/subseqytrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/isp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

124

SELPA:

(77)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)	(c)	_____
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d). Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a). Maximum available for MOE reduction, second and third columns cannot exceed (e). Portion used to reduce MOE requirement).	(e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)	_____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: (??)

SECTION 3

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
5,600,263.39		
820,945.89		
4,779,317.50	4,386,757.39	
	0.00	
	4,386,757.39	
	0.00	
	0.00	
4,779,317.50	4,386,757.39	392,560.11

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
 - e. Per capita state and local expenditures (A2c/A2d)

Actual	Comparison Year	Difference
FY 2022-23	FY 2021-22	
5,600,263.39		
820,945.89		
4,779,317.50	4,386,757.39	
	0.00	
	4,386,757.39	
	0.00	
	0.00	
4,779,317.50	4,386,757.39	
354.00	359.00	
13,500.90	12,219.38	1,281.52

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.
 - a. Expenditures paid from local sources
 - Add/Less: Adjustments required for MOE calculation
 - Comparison year's expenditures, adjusted for MOE calculation
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
1,297,667.78	1,801,587.07	
	0.00	
	1,801,587.07	
	0.00	
	0.00	
1,297,667.78	1,801,587.07	(503,919.29)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.
 - a. Expenditures paid from local sources
 - Add/Less: Adjustments required for MOE calculation
 - Comparison year's expenditures, adjusted for MOE
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources
 - b. Special education unduplicated pupil count
 - c. Per capita local expenditures(B2a/ B2b)

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
1,297,667.78	1,801,587.07	
	0.00	
	1,801,587.07	
	0.00	
	0.00	
1,297,667.78	1,801,587.07	
354.00	359.00	
3,665.73	5,018.35	(1,352.62)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,051,697.21	0.00	0.00	0.00	163,539.00	1,221,846.00		2,437,082.21
2000-2999	Classified Salaries	194,882.56	0.00	0.00	0.00	116,690.81	602,821.18		914,394.55
3000-3999	Employee Benefits	541,133.75	0.00	0.00	0.00	126,813.34	883,421.84		1,551,368.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	20,465.12	21,800.00		42,265.12
5000-5999	Services and Other Operating Expenditures	39,500.00	0.00	0.00	0.00	0.00	15,000.00		54,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	241,285.00	0.00	0.00	0.00	0.00	0.00		241,285.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	2,068,498.52	0.00	0.00	0.00	427,508.27	2,744,889.02	0.00	5,240,895.81
7350	Transfers of Indirect Costs	201,196.05	0.00	0.00	0.00	1,065.88	0.00		202,261.93
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	201,196.05	0.00	0.00	0.00	1,065.88	0.00	0.00	202,261.93
	TOTAL COSTS	2,269,694.57	0.00	0.00	0.00	428,574.15	2,744,889.02	0.00	5,443,157.74
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	895,234.28	0.00	0.00	0.00	163,539.00	1,065,022.09		2,123,795.37
2000-2999	Classified Salaries	194,882.56	0.00	0.00	0.00	85,383.37	602,821.18		883,087.11
3000-3999	Employee Benefits	485,853.10	0.00	0.00	0.00	115,743.44	701,050.06		1,302,646.60
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	21,800.00		23,400.00
5000-5999	Services and Other Operating Expenditures	39,500.00	0.00	0.00	0.00	0.00	15,000.00		54,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	241,285.00	0.00	0.00	0.00	0.00	0.00		241,285.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	1,856,754.94	0.00	0.00	0.00	366,265.81	2,405,693.33	0.00	4,628,714.08
7350	Transfers of Indirect Costs	167,673.66	0.00	0.00	0.00	0.00	0.00		167,673.66
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	167,673.66	0.00	0.00	0.00	0.00	0.00	0.00	167,673.66
	TOTAL BEFORE OBJECT 8980	2,024,428.60	0.00	0.00	0.00	366,265.81	2,405,693.33	0.00	4,796,387.74
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								4,796,387.74
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

128

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	650,105.74	0.00	0.00	0.00	0.00	134,708.00		784,813.74
2000-2999	Classified Salaries	168,663.82	0.00	0.00	0.00	0.00	0.00		168,663.82
3000-3999	Employee Benefits	375,139.80	0.00	0.00	0.00	0.00	65,736.16		440,875.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	8,800.00		10,400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	241,285.00	0.00	0.00	0.00	0.00	0.00		241,285.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,435,194.36	0.00	0.00	0.00	1,600.00	224,244.16	0.00	1,661,038.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	1,435,194.36	0.00	0.00	0.00	1,600.00	224,244.16	0.00	1,661,038.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								2,180,497.94
	TOTAL COSTS								3,841,536.46

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

129

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	438,398.91	0.00	0.00	0.00	170,799.46	930,741.84	0.00		1,539,940.21
2000-2999	Classified Salaries	24,147.42	0.00	0.00	0.00	128,478.24	637,158.47	0.00		789,784.13
3000-3999	Employee Benefits	207,650.51	0.00	0.00	0.00	140,229.08	784,204.23	0.00		1,132,083.82
4000-4999	Books and Supplies	3,720.68	0.00	0.00	0.00	10,718.80	16,425.60	0.00		30,865.08
5000-5999	Services and Other Operating Expenditures	34,407.29	0.00	0.00	0.00	70.00	23,091.98	0.00		57,569.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	708,324.81	0.00	0.00	0.00	450,295.58	2,391,622.12	0.00	0.00	3,550,242.51
7350	Transfers of Indirect Costs - Interfund	57,624.43	0.00	0.00	0.00	0.00	0.00	0.00		57,624.43
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	57,624.43	0.00	0.00	0.00	0.00	0.00	0.00		57,624.43
	TOTAL COSTS	765,949.24	0.00	0.00	0.00	450,295.58	2,391,622.12	0.00	0.00	3,607,866.94
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	195,738.61	0.00	0.00	0.00	15,842.50	330,533.67	0.00		542,114.78
2000-2999	Classified Salaries	898.04	0.00	0.00	0.00	8,103.38	46,325.21	0.00		55,326.63
3000-3999	Employee Benefits	59,682.99	0.00	0.00	0.00	1,271.22	111,450.19	0.00		172,404.40
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,276.45	0.00	0.00		9,276.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	256,319.64	0.00	0.00	0.00	34,493.55	488,309.07	0.00	0.00	779,122.26
7310	Transfers of Indirect Costs	41,823.63	0.00	0.00	0.00	0.00	0.00	0.00		41,823.63
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	41,823.63	0.00	0.00	0.00	0.00	0.00	0.00		41,823.63
8980	TOTAL BEFORE OBJECT 8980	298,143.27	0.00	0.00	0.00	34,493.55	488,309.07	0.00	0.00	820,945.89
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									820,945.89

130

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	242,660.30	0.00	0.00	0.00	154,956.96	600,208.17	0.00		997,825.43
2000-2999	Classified Salaries	23,249.38	0.00	0.00	0.00	120,374.86	590,833.26	0.00		734,457.50
3000-3999	Employee Benefits	147,967.52	0.00	0.00	0.00	138,957.86	672,754.04	0.00		959,679.42
4000-4999	Books and Supplies	3,720.88	0.00	0.00	0.00	1,442.35	16,425.60	0.00		21,568.63
5000-5999	Services and Other Operating Expenditures	34,407.29	0.00	0.00	0.00	70.00	23,091.98	0.00		57,569.27
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	452,005.17	0.00	0.00	0.00	415,802.03	1,903,313.05	0.00	0.00	2,771,120.25
7310	Transfers of Indirect Costs	15,800.80	0.00	0.00	0.00	0.00	0.00	0.00		15,800.80
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,800.80	0.00	0.00	0.00	0.00	0.00	0.00		15,800.80
	TOTAL BEFORE OBJECT 8980	467,805.97	0.00	0.00	0.00	415,802.03	1,903,313.05	0.00	0.00	2,786,921.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS	1,992,396.45								2,786,921.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	132,773.93	0.00		132,773.93
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	4,574.79	0.00	0.00	0.00	0.00	63,872.66	0.00		68,447.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,442.35	7,681.26	0.00		9,123.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,800.00	0.00		15,800.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,574.79	0.00	0.00	0.00	1,442.35	220,127.85	0.00	0.00	226,144.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,574.79	0.00	0.00	0.00	1,442.35	220,127.85	0.00	0.00	226,144.99

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,071,522.79
	TOTAL COSTS									1,297,667.78

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

SELPA:

(??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(e)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	(c)	(d)
	0.00	

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative)	(e)	(f)
		0.00

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

134

SELPA: (??)

SECTION 3

Column A	Column B	Column C
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Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2023-24	FY 2022-23	
5,443,157.74		
646,770.00		
4,796,387.74	4,622,939.52	
	0.00	
	4,622,939.52	
	0.00	
	0.00	
4,796,387.74	4,622,939.52	173,448.22

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts	Comparison Year	Difference
FY 2023-24	FY 2022-23	
5,443,157.74		
646,770.00		
4,796,387.74	4,622,939.52	
	0.00	
	4,622,939.52	
	0.00	
	0.00	
4,796,387.74	4,622,939.52	354.00
	13,059.15	489.97

135

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

Budget	Comparison Year	Difference
FY 2023-24	FY 2022-23	
3,841,536.46	1,397,667.78	
	0.00	
	1,397,667.78	
	0.00	
	0.00	
3,841,536.46	1,397,667.78	2,443,868.68

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Budget	Comparison Year	Difference
FY 2023-24	FY 2022-23	
3,841,536.46	1,297,667.78	
	0.00	
	1,297,667.78	
	0.00	
	0.00	
3,841,536.46	1,297,667.78	2,543,868.68
354.00	354.00	
10,851.80	3,665.73	7,186.07

Ambelina Garcia Duran
Contact Name
Deputy Superintendent/CBO
Title

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Telephone Number
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Email Address

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	23,983.72	0.00	0.00	(119,822.02)				
Other Sources/Uses Detail					(1,261,255.31)	6,523,037.75		
Fund Reconciliation							13,627.66	5,085,033.31
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,587.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,377.04
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(23,983.72)	106,234.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							323,778.00	11,250.62
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,241,050.86	0.00		
Fund Reconciliation							1,241,050.86	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,204.45	3,794.73		
Fund Reconciliation							20,204.45	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,026,832.48	0.00		
Fund Reconciliation							3,500,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	23,983.72	(23,983.72)	119,822.02	(119,822.02)	6,526,832.48	6,526,832.48	5,098,660.97	5,098,660.97

Unaudited Actuals
Unaudited Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791	3060	9791	\$3,863,577.64
Explanation: Resource 3060 has a net zero balance.			
01-3060-1-0000-0000-9791	3060	9791	(\$4,891.40)
Explanation: Resource 3060 has a net zero balance.			
01-3060-2-0000-0000-9791	3060	9791	\$462,676.76
Explanation: Resource 3060 has a net zero balance.			
01-3060-3-0000-0000-9791	3060	9791	(\$804,760.88)
Explanation: Resource 3060 has a net zero balance.			
01-3060-4-0000-0000-9791	3060	9791	(\$405,148.22)
Explanation: Resource 3060 has a net zero balance.			
01-3060-5-0000-0000-9791	3060	9791	(\$550,812.16)
Explanation: Resource 3060 has a net zero balance.			
01-3060-6-0000-0000-9791	3060	9791	(\$836,783.54)
Explanation: Resource 3060 has a net zero balance.			
01-3060-7-0000-0000-9791	3060	9791	(\$858,128.12)
Explanation: Resource 3060 has a net zero balance.			
01-3060-8-0000-0000-9791	3060	9791	(\$864,554.78)
Explanation: Resource 3060 has a net zero balance.			
01-3060-9-0000-0000-9791	3060	9791	(\$1,175.30)
Explanation: Resource 3060 has a net zero balance.			
01-3110-0-0000-0000-9791	3110	9791	\$167,176.54
Explanation: Resource 3110 has a net zero balance.			
01-3110-3-0000-0000-9791	3110	9791	\$4,914.08
Explanation: Resource 3110 has a net zero balance.			
01-3110-4-0000-0000-9791	3110	9791	(\$35,929.52)
Explanation: Resource 3110 has a net zero balance.			
01-3110-5-0000-0000-9791	3110	9791	(\$43,650.86)
Explanation: Resource 3110 has a net zero balance.			
01-3110-6-0000-0000-9791	3110	9791	(\$38,729.64)
Explanation: Resource 3110 has a net zero balance.			
01-3110-7-0000-0000-9791	3110	9791	(\$3,457.40)
Explanation: Resource 3110 has a net zero balance.			
01-3110-8-0000-0000-9791	3110	9791	(\$53,963.40)
Explanation: Resource 3110 has a net zero balance.			
01-3110-9-0000-0000-9791	3110	9791	\$3,640.20
Explanation: Resource 3110 has a net zero balance.			

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	8919	(\$1,261,255.31)
Explanation: Temporary loan to Fund 21 to clear a fatal TRC due to negative balances resulting from higher 2022-23 costs than projected at budget preparation. And a temporary loan to Fund 35 to clear negative balance resulting from the FMV cash adjustment. The temporary loans were reversed in 2023-24.			
01	7426	8590	(\$82,724.30)
Explanation: Negative balance due to correction of prior year COE revenue miscode.			

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	7426	(\$82,724.30)

Explanation: Negative balance due to correction of prior year COE revenue miscode.

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Explanation: Per CDE, indirect cost for resource 3214 is charged to resource 3213 resulting in the indirect cost rate for 3213 to exceed the LEA's approved indirect cost rate.

Unaudited Actuals
Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

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