

# MCFARLAND UNIFIED SCHOOL DISTRICT

## 2023-24



**Kern Avenue Elementary School**  
**Browning Road Steam Academy**  
**Horizon Elementary School**  
**McFarland Junior High School**  
**McFarland High School Early College**  
**McFarland Learning Center**

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

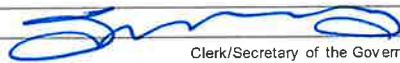
X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 601 2nd Street, McFarland, CA 93250

Date: June 07, 2024

Adoption Date: June 13, 2024

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: 405 Main Ave., McFarland, CA 93250

Date: June 11, 2024

Time: 5:00 p.m.

Contact person for additional information on the budget reports:

Name: Ambelina Garcia Duran

Telephone: 661-792-3081

Title: Deputy Superintendent/CBO

E-mail: amgarcia@mcfarland.k12.ca.us

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none"> <li>Certified?</li> <li>Classified?</li> <li>Management/supervisor/confidential?</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? <ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

\_\_\_\_\_  
Total liabilities actuarially determined:

\$ \_\_\_\_\_

Less: Amount of total liabilities reserved in budget:

\$ \_\_\_\_\_

Estimated accrued but unfunded liabilities:

\$ \_\_\_\_\_ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

This school ~~district~~ is not self-insured for workers' compensation claims.

Signed



Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 13, 2024

For additional information on this certification, please contact:

Name: Ambelina Garcia Duran  
Title: Deputy Superintendent/CBO  
Telephone: 661-792-3081  
E-mail: amgarcia@mcfarland.k12.ca.us

McFARLAND UNIFIED SCHOOL DISTRICT  
General Fund Balance Multi-Year Projection  
2024-25 Annual Budget Report

Description	2023-2024 Estimated Actuals			2024-2025 Annual Budget Report			2025-2026 Annual Budget Report			2026-2027 Annual Budget Report		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Funded ADA (MUSD & KCSSOS Community School)			3,249			3,194.40			3,149.78			3,120.10
COLA			8.22%			1.70%			0.00%			0.00%
Gap Funding			100.00%			100.00%			100.00%			100.00%
ADA per student			15,958			16,086			16,082			16,036
<b>REVENUES:</b>												
LCFF Revenues	51,911,076	0	51,911,076	51,385,590	0	50,654,051	50,654,051	0	50,035,254	0	50,035,254	
Federal Revenues	0	9,304,418	9,304,418	0	8,580,977	8,580,977	0	3,227,290	3,227,290	0	3,227,290	
Other State Revenues	731,226	11,384,731	12,125,957	731,435	2,609,412	3,340,847	731,435	5,222,085	694,863	4,478,895	5,173,759	
Other Local Revenues	2,941,305	4,171,775	7,113,080	0	3,672,349	3,672,349	0	3,024,694	0	3,024,694	3,024,694	
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	
Other Financing Sources	(5,716,509)	5,716,509	0	(5,968,425)	5,968,425	0	(6,266,846)	6,266,846	0	(6,580,186)	6,580,186	0
<b>Total Revenues</b>	<b>49,867,099</b>	<b>30,587,433</b>	<b>80,454,531</b>	<b>46,148,600</b>	<b>20,831,162</b>	<b>66,975,762</b>	<b>45,118,640</b>	<b>17,009,480</b>	<b>62,128,120</b>	<b>44,149,929</b>	<b>17,311,068</b>	<b>61,460,997</b>
<b>EXPENDITURES:</b>												
Certified Salary	17,575,350	4,051,748	21,627,097	17,220,027	4,232,583	21,452,610	17,021,577	3,831,774	20,859,331	17,276,901	3,895,340	21,172,241
Classified Salary	5,920,362	2,442,506	8,362,869	6,065,107	2,431,322	8,496,430	5,852,270	2,404,472	8,256,742	5,992,724	2,462,179	8,454,904
Benefits	11,347,191	2,903,841	14,251,032	11,147,976	3,025,490	14,173,466	11,443,914	3,015,918	14,459,832	12,011,407	3,166,030	15,177,437
Supplies	2,667,965	3,847,016	6,514,981	6,285,529	3,384,287	9,679,817	5,405,529	1,734,392	7,139,922	5,405,529	1,734,392	7,139,922
Services	6,396,753	8,209,391	14,606,144	9,284,884	7,039,174	16,318,058	8,008,505	4,138,311	12,146,816	8,008,505	4,138,311	12,146,816
Capital Outlays	1,780,661	4,155,295	5,935,526	4,040,000	4,687,649	8,727,649	0	0	0	0	0	0
Other Outgo - excl. Indirect Costs (Spec. Education)	50,000	1,955,604	2,045,604	16,000	2,394,724	2,410,724	10,500	2,514,461	2,524,961	11,025	2,640,184	2,651,209
Other Outgo - Indirect Costs	(11,253,075)	(1,120,432)	(132,643)	(1,367,386)	(1,212,311)	(155,054)	(1,013,098)	855,043	(155,054)	(1,013,098)	858,043	(155,054)
Transfers Out - Adult Education & Deferred Maintenance	2,000,000	0	2,000,000	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
<b>Total Expenditures</b>	<b>48,485,206</b>	<b>28,775,803</b>	<b>75,211,008</b>	<b>53,192,158</b>	<b>28,411,540</b>	<b>81,803,888</b>	<b>47,229,197</b>	<b>18,503,371</b>	<b>65,732,569</b>	<b>48,152,984</b>	<b>18,894,480</b>	<b>67,087,473</b>
<b>Excess (Deficiency) of Revenue</b>	<b>3,381,893</b>	<b>1,881,630</b>	<b>5,223,522</b>	<b>(7,043,558)</b>	<b>(7,580,378)</b>	<b>(14,623,936)</b>	<b>(2,110,558)</b>	<b>(1,493,891)</b>	<b>(3,604,449)</b>	<b>(4,043,065)</b>	<b>(1,583,412)</b>	<b>(5,626,477)</b>
<b>FUND BALANCE:</b>												
Net Beginning General Fund Balance	12,727,537	15,704,521	28,432,057	16,109,429	17,568,150	33,675,560	9,085,871	9,985,772	19,051,843	6,955,314	8,491,881	15,447,195
Audit Adjustment & Restatements	0	0	0	0	0	0	0	0	0	0	0	0
Ending General Fund Balance	<b>16,109,429</b>	<b>17,566,150</b>	<b>33,675,580</b>	<b>9,065,871</b>	<b>9,985,772</b>	<b>19,051,843</b>	<b>6,955,314</b>	<b>8,491,881</b>	<b>15,447,195</b>	<b>2,912,249</b>	<b>6,908,469</b>	<b>9,820,718</b>
Components of Ending Fund:												
a) Restricted - Cash and Prepays	480,049	(17,566,150)	(18,046,198)	0	(9,985,772)	(9,985,772)	0	(8,491,881)	(8,491,881)	0	(6,908,469)	(6,908,469)
b) Committed	<b>7,287,688</b>	<b>0</b>	<b>7,287,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
LCAP expenses deferred to 2024-25	4,787,688	0	4,787,688	0	0	0	0	0	0	0	0	0
MHS/MJHS roof repairs deferred to 2024-25	1,200,000	0	550,000	1,200,000	0	0	0	0	0	0	0	0
KAS SPED Bathroom Addition deferred to 2024-25	550,000	0	750,000	750,000	0	0	0	0	0	0	0	0
MHS classroom/office remodel deferred to 2024-25	750,000	0	750,000	750,000	0	0	0	0	0	0	0	0
c) Assigned	<b>1,040,422</b>	<b>0</b>	<b>1,040,422</b>	<b>940,422</b>	<b>0</b>	<b>940,422</b>	<b>740,422</b>	<b>0</b>	<b>740,422</b>	<b>0</b>	<b>540,422</b>	<b>0</b>
Lottery	1,040,422	0	1,040,422	940,422	0	940,422	740,422	0	740,422	540,422	0	540,422
Unrestricted Ending General Fund Balance	<b>7,301,270</b>	<b>-</b>	<b>8,125,450</b>	<b>-</b>	<b>8,125,450</b>	<b>-</b>	<b>6,214,892</b>	<b>-</b>	<b>6,214,892</b>	<b>2,371,827</b>	<b>-</b>	<b>2,371,827</b>
Unrestricted Fund Balance Available for Reserves	<b>7,301,270</b>	<b>0</b>	<b>7,301,270</b>	<b>8,125,450</b>	<b>0</b>	<b>8,125,450</b>	<b>6,214,892</b>	<b>0</b>	<b>6,214,892</b>	<b>2,371,827</b>	<b>0</b>	<b>2,371,827</b>
Reserve				9.71%			9.98%			9.45%		3.54%

District: McFarland Unified School District  
CDS #: 15-73908

Adopted Budget  
2024-25 Annual Budget Report

Balances in Excess of Minimum Reserve Requirements

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

Combined Assigned and Unassigned/Unappropriated Fund Balances		2024-25 Budget	Objects 9780/9789/9790
Form	Fund		
01	General Fund/County School Service Fund	\$8,125,499.86	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$8,125,499.86	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$2,448,110.94	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$5,677,388.92	

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties		2024-25 Budget	Description of Need
Form	Fund		
01	General Fund/County School Service Fund	\$5,677,388.92	Reserved for economic uncertainty. Represents less than one month of operating expenses recommended by CSBA.
			<b>NOTE: CSBA recommends a reserve of at least three months of operating expenses.</b>
			MUSD 2024-2025 Avg. Operating expense \$6,800,308.17
			Multiply by 3 months, per CSBA recommendation 3 \$ 20,400,924.50
			CSBA Recommended Reserve \$8,125,499.86
			MUSD estimated reserve Additional reserve needed to meet CSBA recommendation \$12,275,424.64
			CSBA recommended reserve based on three months of expenses MUSD reserve 25.00% 9.96%
	Insert Lines above as needed		
	Total of Substantiated Needs	\$5,677,388.92	
	Remaining Unsubstantiated Balance	\$0.00	Balance should be zero

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

**McFarland Unified School District**  
**2024-25 Annual Budget Report**

**Assumptions**

Descriptions	Source/Explanation	2024-25	2025-26	2026-17
LCFF Funded COLA	FCMAT LCFF Calculator v24.2c	1.70%	0.00%	0.00%
LCFF GAP Funding	FCMAT LCFF Calculator v24.2c	100.00%	100.00%	100.00%
Funded Average Daily Attendance (ADA) - MUSD	FCMAT LCFF Calculator v24.2c	3,194.40	3,149.78	3,120.10
Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v24.2c	13.49	13.49	13.49
Funded ADA per Student	FCMAT LCFF Calculator v24.2c	16,086	16,082	16,036
Enrollment - District and COE	FCMAT LCFF Calculator v24.2c	3,317	3,300	3,215
Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v24.2c	90.53%	90.35%	89.95%
Total LCFF Revenue	FCMAT LCFF Calculator v24.2c	51,385,590	50,654,051	50,035,254
LCFF Base Grant	FCMAT LCFF Calculator v24.2c	18,161,187	17,846,453	17,608,085
LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v24.2c	14,731,179	14,479,504	14,208,915
EPA	FCMAT LCFF Calculator v24.2c	11,821,858	11,656,728	11,546,888
Property Taxes	FCMAT LCFF Calculator v24.2c	6,671,366	6,671,366	6,671,366
LCFF Prior Year Adjustment	Actual	-	-	-
Federal Revenue	CDE Apportionment Schedules	8,580,977	3,227,290	3,227,290
State Revenue	CDE Apportionment Schedules	3,340,847	5,222,085	5,173,759
Local Revenue	SEPA Apportionment & First Five Budget	3,672,349	3,024,694	3,024,694
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(5,968,425)	(6,266,846)	(6,580,188)
California Lottery - Unrestricted	SSC Dartboard	\$177	\$177	\$177
California Lottery - Restricted	SSC Dartboard	\$72	\$72	\$72
Certificated Step and Column Increase %	District Assumption	1.50%	1.50%	1.50%
Classified Step and Column Increase %	District Assumption	2.40%	2.40%	2.40%
Certificated, Classified & Non-Represented Salary Increase	1.5% on-schedule in 2024-25	1.50%	0.00%	0.00%
CalSTRS Employer Rate	SSC Dartboard	19,10%	19,10%	19,10%
CalPERS Employer Rate	SSC Dartboard	27.05%	27.60%	28.00%
Employee Benefits	SISC Rates 2024-25/SSC Dartboard	SISC Rates	add 0.5%	add 0.5%
Retiree Benefits	Current Retiree Cost	395,975	405,579	434,336
Unrestricted Supplies & Materials	2024-25 LCAP carryover not reflected in 2025-26 and 2026-27.	6,285,529	5,405,529	5,405,529
Restricted Supplies & Materials	2023-24 expired fund costs reduced in 2025-26 and 2026-27.	3,394,287	1,734,392	1,734,392
Unrestricted Service & Operating Expenses	2024-25 LCAP carryover not reflected in 2025-26 and 2026-27.	9,284,884	8,008,505	8,008,505
Restricted Service & Operating Expenses	2023-24 expired fund costs reduced in 2025-26 and 2026-27.	7,033,174	4,138,311	4,138,311
One-Time Discretionary Funds per ADA	Not projected until received	-	-	-
Capital Outlay - Unrestricted	Districtwide Fencing, Roofing and Misc Projects	1,350,000	-	-
Capital Outlay - Unrestricted	MHS Wellness Center - LCAP	500,000	-	-
Capital Outlay - Unrestricted	Equipment - LCAP	20,000	-	-
Capital Outlay - Unrestricted	Districtwide Library Expansion	-	-	-
Capital Outlay - Unrestricted	Weight room remodel at MHS & MJHS - LCAP	120,000	-	-
Capital Outlay - Unrestricted	Media equipment for MHS Student Center	500,000	-	-
Capital Outlay - Unrestricted	Add Portable Bathrooms at KAS for SPED	550,000	-	-
Capital Outlay - Unrestricted	Library Expansion - LCAP	1,000,000	-	-
Capital Outlay - Restricted	Cooling Heating Replacement - ESSER	1,348,240	-	-
Capital Outlay - Restricted	Extended Day/Relocatables - ESSER	170,161	-	-
Capital Outlay - Restricted	MHS & KA Shared Structures - ESSER	1,879,731	-	-
Capital Outlay - Restricted	SPED Community Outreach - SBHHP	69,516	-	-
Capital Outlay - Restricted	Extended Learning Center - ELOP	1,200,000	-	-
Capital Outlay - Restricted	Equipment - Dual Enrollment Program	20,000	-	-
Other Outgo - Transfers to KCOS	KCOS SPED Costs	2,410,724	2,524,961	2,651,209
Other Outgo - Indirect Costs	LEA = 6.70% & Food Service = 5.94%	(155,054)	(155,054)	(155,054)
Contributions to Other Funds	Deferred Maintenance	500,000	500,000	500,000

**McFarland Unified School District - Other Funds**  
**2024-25 Annual Budget Report**

<b>Fund</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance</b>
Fund 08 - Student Activity Special Reserve Fund	208,233	-	-	208,233
Fund 11 - Adult Education	79,770	431,102	510,872	-
Fund 13 - Cafeteria	2,548,704	3,585,852	3,971,536	2,163,020
Fund 14 - Deferred Maintenance	4,735,343	580,000	-	5,315,343
Fund 17 - Special Reserve Other than Capital Outlay	448,062	8,000	-	456,062
Fund 20 - Special Reserve OPEB	134,865	2,400	-	137,265
Fund 21 - Building	3,642,618	5,000	3,647,618	-
Fund 25 - Capital Facilities	2,779,345	147,000	700,177	2,226,168
Fund 35 - School Facilities	-	-	-	-
Fund 40 - Special Reserve-Capital Outlay	13,937,992	762,177	14,700,169	-

## LOCAL CONTROL FUNDING FORMULA

## LCFF ENTITLEMENT CALCULATION

## Calculation Factors

Grades 1K-3  
Grades 4-6  
Grades 7-8  
Grades 9-12  
Subtract Necessary Small School ADA and Funding  
Total Base: Supplemental and Concentration Grant  
NS Allowance

## TOTAL BASE

## ADD ONS:

Targeted Instructional Improvement Block Grant:  
Home-to-School Transportation (COLA added commencing 2023-24)

Small School District Bus Replacement Program (COLA added commencing 2023-24)

Transitional Kindergarten (Commencing 2022-23)

## ECONOMIC RECOVERY TARGET PAYMENT

## LCFF Entitlement Before Adjustments

## Miscellaneous Adjustments

## ADJUSTED LCFF ENTITLEMENT

## Local Revenue (including RDA)

## Gross State Aid

## Education Protection Account Entitlement

## Net State Aid

## MINIMUM STATE AID CALCULATION

2012-13 RI/Charter Gen BG adjusted for ADA  
2012-13 NSS Allowance (deficit/d)

## Minimum State Aid Adjustments

## Less Current Year Property Taxes/In-Lieu

## Less Education Protection Account Entitlement

## Subtotal State Aid for Historical RI/Charter General BG

## Categorical Minimum State Aid

## Charter School Minimum State Aid

## Minimum State Aid Guarantee Before Proration Factor

## Proration Factor

## Minimum State Aid Guarantee

## LCFF Entitlement

## Minimum State Aid plus Property Taxes including RDA

## Offset

## Minimum State Aid Prior to Offset

## Total Minimum State Aid with Offset

## State Aid Before Additional State Aid

## ADDITIONAL STATE AID

## LCFF State Aid Adjusted for Minimum State Aid Guarantee

## LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)

## Change Over Prior Year

## LCFF Entitlement Per ADA

## Per-ADA Change Over Prior Year

## Basic Aid Status (School districts only)

## LCFF SOURCES INCLUDING EXCESS TAXES

## State Aid

## Education Protection Account

## Property Taxes Net of In-Lieu Transfers

## Charter In-Lieu Taxes

## Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplements Funding)

		v.24.2c		2022-23		2023-24	
		PY1		v.24.2c		CY	
COLA & Augmentation	13.26%	Base Grant Proportion	0.00%	Unduplicated Pupil Percentages	89.53%	Concentration	Total
3-PY Average ADA	\$ 9,166	\$ 953	\$ 1,812	\$ 2,271	\$ 14,420,784	\$ 1,032	\$ 1,049%
1,015.40	\$ 793.73	\$ 9,304	\$ 1,666	\$ 2,088	\$ 10,864,894	\$ 1,012	\$ 90.49%
495.06	9,580	11,102	289	2,040	15,590,441	12,015	
981.43	\$ 32,330,331	\$ 1,251,310	\$ 6,013,165	\$ 7,537,277	\$ 47,132,283	\$ 34,632,276	\$ 8,286,300
<b>3,285.62</b>	<b>\$ 32,330,331</b>	<b>\$ 1,251,310</b>	<b>\$ 6,013,165</b>	<b>\$ 7,537,277</b>	<b>\$ 47,132,283</b>	<b>\$ 3,248.63</b>	<b>\$ 8,286,300</b>
COLA & Augmentation	8.22%	Base Grant Proportion	0.00%	Unduplicated Pupil Percentage	90.49%	Concentration	Total
3-PY Average ADA	\$ 9,166	\$ 953	\$ 1,812	\$ 2,271	\$ 14,420,784	\$ 1,032	\$ 1,049%
991.92	\$ 764.62	\$ 10,069	\$ 1,322	\$ 1,376	\$ 1,323,951		
505.46	10,367	12,015	312	2,231	2,844	17,163,335	
986.63	\$ 32,330,331	\$ 1,251,310	\$ 6,013,165	\$ 7,537,277	\$ 47,132,283	\$ 34,632,276	\$ 8,286,300
<b>\$ 3,285.62</b>	<b>\$ 32,330,331</b>	<b>\$ 1,251,310</b>	<b>\$ 6,013,165</b>	<b>\$ 7,537,277</b>	<b>\$ 47,132,283</b>	<b>\$ 3,248.63</b>	<b>\$ 8,286,300</b>
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COLA & Augmentation	8.22%	Base Grant Proportion	0.00%	Unduplicated Pupil Percentage	90.49%	Concentration	Total
3-PY Average ADA	\$ 9,166	\$ 953					

## Calculation Factors

v.24.2.c		CY1		v.24.2.c		CY2		2025-26	
2024-25		2024-25		2024-25		2024-25		2025-26	
<b>COLA &amp; Augmentation</b>									
3-PY Average	1.07%	ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average	0.00%
Grades TK-3	\$ 956.87	\$ 10,025	\$ 1,043	\$ 2,004	\$ 2,556	\$ 14,934,033	\$ 90.53%	ADA	Base Grant Proration
Grades 4-6	\$ 743.50	\$ 10,177	\$ 1,843	\$ 2,350	\$ 10,684,077	\$ 755.20	\$ 90.53%	3-PY Average	0.00%
Grades 7-8	\$ 513.62	\$ 10,478	\$ 1,897	\$ 2,420	\$ 7,599,001	\$ 506.83	\$ 90.53%	ADA	Base Grant Proration
Grades 9-12	\$ 980.41	\$ 12,144	\$ 316	\$ 2,256	\$ 2,878	\$ 17,248,924	\$ 982.27	ADA	Base Grant Proration
Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant	\$ 34,447,031	\$ 1,307,825	\$ 6,473,774	\$ 8,257,405	\$ 50,486,035	\$ 33,998,319	\$ 1,275,673	\$ 6,374,192	\$ 8,105,312
NS Allowance	\$ 3,194.40	\$ 34,447,031	\$ 1,307,825	\$ 6,473,774	\$ 8,257,405	\$ 33,998,319	\$ 1,275,673	\$ 6,374,192	\$ 8,105,312
<b>TOTAL BASE</b>	<b>\$ 34,447,031</b>	<b>\$ 1,307,825</b>	<b>\$ 6,473,774</b>	<b>\$ 8,257,405</b>	<b>\$ 50,486,035</b>	<b>\$ 33,998,319</b>	<b>\$ 1,275,673</b>	<b>\$ 6,374,192</b>	<b>\$ 8,105,312</b>
<b>ADD ONS:</b>									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>									
LCFF Entitlement Before Adjustments									
Miscellaneous Adjustments									
<b>ADJUSTED LCFF ENTITLEMENT</b>	<b>\$ 51,385,590</b>	<b>\$ 1,344.28</b>	<b>\$ 3,076.80</b>	<b>\$ 3,194.40</b>	<b>\$ 6,144.28</b>	<b>\$ 19,627,288</b>	<b>\$ 6,144.28</b>	<b>\$ 3,194.40</b>	<b>\$ 6,144.28</b>
Local Revenue (including ADA)									
Gross State Aid									
Education Protection Account Entitlement									
Net State Aid									
<b>MINIMUM STATE AID CALCULATION</b>									
2012-13 RI/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/in-Lieu									
Subtotal State Aid for Historical RI/Charter General BG									
Categorical Minimum State Aid									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>	<b>\$ 5,177,583</b>	<b>\$ 0.00%</b>	<b>\$ 5,177,583</b>	<b>\$ 6,144.28</b>	<b>\$ 3,194.40</b>	<b>\$ 19,627,288</b>	<b>\$ 6,144.28</b>	<b>\$ 3,194.40</b>	<b>\$ 6,144.28</b>
LCFF Entitlement									
Minimum State Aid plus Property Taxes including ADA Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
State Aid Before Additional State Aid									
<b>ADDITIONAL STATE AID</b>	<b>\$ 32,892,366</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,144.28</b>	<b>\$ 3,194.40</b>	<b>\$ 19,627,288</b>	<b>\$ 6,144.28</b>	<b>\$ 3,194.40</b>	<b>\$ 6,144.28</b>
LCFF State Aid Adjusted for Minimum State Aid Guarantee									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>	<b>\$ 51,385,590</b>	<b>\$ 0.00%</b>	<b>\$ 128</b>	<b>\$ 16,086</b>	<b>\$ 16,086</b>	<b>\$ 16,086</b>	<b>\$ 0.02%</b>	<b>\$ (4)</b>	<b>\$ 0.00%</b>
State Aid									
Education Protection Account									
Property Taxes Net of in-Lieu Transfers									
Charter in-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									



## EDUCATION PROTECTION ACCOUNT

		Certification Period		Annual 2020-21		P2 2021-22		Est. Annual 2021-22		Estimated P-2 2022-23		Est. Annual 2022-23		2023-24		2024-25		2025-26		2026-27		2027-28																			
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>																																									
<b>A-1 Total ADA for EPA Minimum</b>																																									
<b>A-2 Minimum Funding per ADA</b>	\$ 200	\$ 3,303.40	\$ 3,303.40	\$ 200	\$ 660,680	\$ 660,680	\$ 660,680	\$ 660,680	\$ 660,680	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124	\$ 657,124																			
<b>A-3 EPA Minimum Funding (A-1 * A-2)</b>	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300	\$ 661,300																				
<b>EPA PROPORTIONATE SHARE CAP</b>																																									
<b>B1.04 2012-13 Deficit Base R/Charter Rate (adjusted for COLA eff. 2/1/22)</b>	\$ 6,071.78	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,041.60	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53	\$ 7,503.53																			
<b>B2.05 Current Year Funded ADA, excluding NSS</b>	\$ 3,306.50	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62																			
<b>B-7 2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 2/1/22)</b>	\$ 72.50	\$ 84.10	\$ 84.10	\$ 84.10	\$ 84.10	\$ 84.10	\$ 84.10	\$ 84.10	\$ 84.10	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62	\$ 89.62																			
<b>B-8 Current Year Funded ADA, including NSS</b>	\$ 3,306.50	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,303.40	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62	\$ 3,285.62																			
<b>Adjusted Total Revenue Limit</b>	\$ 20,316,062	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205																			
<b>B-10 Current Year Adjusted NSS Allowance</b>	\$ 20,316,062	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000	\$ 26,695,000																			
<b>B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA</b>	\$ 6,445,819	\$ 5,988,229	\$ 5,988,229	\$ 5,988,229	\$ 6,445,741	\$ 7,315,560	\$ 7,315,560	\$ 7,315,560	\$ 7,315,560	\$ 7,315,560	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367	\$ 6,671,367																		
<b>B-13 Local Revenue/In-Lieu of Property Taxes</b>	\$ 13,870,243	\$ 17,550,808	\$ 17,550,808	\$ 17,550,808	\$ 17,093,296	\$ 17,632,645	\$ 17,632,645	\$ 17,632,645	\$ 17,632,645	\$ 17,632,645	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633	\$ 20,023,633																		
<b>B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)</b>	\$ 16,810,502	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,741,742	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205																			
<b>EPA PROPORTIONATE SHARE</b>																																									
<b>C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA</b>	\$ 20,316,062	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 23,539,037	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205																			
<b>C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)</b>	\$ 73,317,890,35%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 13,870,243	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350	\$ 1,180,350																			
<b>C-3 EPA Proportionate Share (C-1 * C-2)</b>	\$ 16,810,502	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,741,742	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205	\$ 24,948,205																			
<b>EPA ENTITLEMENT</b>																																									
<b>D-1 EPA Entitlement (If C-3 &lt; B-14, then C-3; else B-14); (If C-3 and B-14 &lt; A-3, then A-3)</b>	\$ 13,870,243	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																			
<b>D-2 Miscellaneous Adjustments**</b>	\$ 13,870,243	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350																			
<b>D-3 Adjusted EPA Entitlement (P-1 + D-2)</b>	\$ 10,435	\$ 155,549	\$ 155,549	\$ 155,549	\$ 155,549	\$ 16,927,747	\$ 16,927,747	\$ 16,927,747	\$ 16,927,747	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029	\$ 165,029																			
<b>D-4 Prior Year Annual Adjustment</b>	\$ 13,880,678	\$ 17,102,776	\$ 17,102,776	\$ 17,102,776	\$ 17,102,776	\$ 3,015,321	\$ 3,015,321	\$ 3,015,321	\$ 3,015,321	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266	\$ 11,895,266																			
<b>D-5 P2 Entitlement Net of PY Adjustment</b>	\$ 82,744,885,38%	\$ 75,371,569,03%	\$ 75,371,569,03%	\$ 75,371,569,03%	\$ 75,371,569,03%	\$ 17,093,296	\$ 17,093,296	\$ 17,093,296	\$ 17,093,296	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%	\$ 12,747,809,11%																			
<b>C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)</b>	\$ 16,810,502	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350																			
<b>C-2 Adjusted EPA Allocation (used to calculate LCFP Revenue)</b>	\$ 16,810,502	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 17,258,325	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350	\$ 3,180,350																			

\*\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of its overpaid EPA State Aid offsets LCFP State Aid (object 8011). It is calculated a single time at P2.

SUMMARY OF FUNDING		1/31/2024						
		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>General Assumptions</b>								
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	1.07%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>								
Base Grant	\$27,344,529	\$28,704,073	\$32,330,531	\$34,632,276	\$34,447,031	\$33,999,319	\$33,671,661	\$33,253,064
Grade Span Adjustment	1,061,391	1,113,168	1,251,510	1,351,491	1,307,825	1,275,673	1,155,123	1,239,503
Supplemental Grant	5,158,515	5,368,893	6,013,165	6,508,723	6,473,774	6,374,192	6,281,233	6,293,143
Concentration Grant	\$,084,660	6,789,237	7,537,277	8,296,300	8,257,405	8,105,312	7,927,682	7,829,123
Add-ons: Targeted Instructional Improvement Block Grant	722,511	722,511	722,511	722,511	722,511	722,511	722,511	722,511
Add-ons: Home-to-School Transportation	161,865	161,865	161,865	175,170	177,044	177,044	177,044	177,044
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transition to Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$39,533,471	\$42,859,747	\$48,168,370	\$51,842,793	\$51,385,590	\$50,654,051	\$50,035,254	\$49,424,388
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery / Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 11,956</b>	<b>\$ 12,974</b>	<b>\$ 14,661</b>	<b>\$ 15,958</b>	<b>\$ 16,086</b>	<b>\$ 16,082</b>	<b>\$ 16,036</b>	<b>\$ 16,042</b>
<b>LCFF Entitlement Per ADA</b>								
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 19,217,409	\$ 19,320,710	\$ 37,672,960	\$ 33,276,160	\$ 32,892,366	\$ 32,325,957	\$ 31,817,000	\$ 31,350,873
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 13,370,243	\$ 17,093,296	\$ 3,180,350	\$ 11,895,266	\$ 11,821,858	\$ 11,656,728	\$ 11,546,888	\$ 11,402,149
Local Revenue Sources:	-	-	-	-	-	-	-	-
Property Taxes (Object 8021 to 8089)	\$ 6,461,226	\$ 6,463,677	\$ 7,338,198	\$ 6,694,005	\$ 6,694,005	\$ 6,694,005	\$ 6,694,005	\$ 6,694,005
In-Lieu of Property Taxes (Object Code 8096)	\$ (15,407)	\$ (17,936)	\$ (22,638)	\$ (22,638)	\$ (22,638)	\$ (22,638)	\$ (22,638)	\$ (22,638)
Property Taxes net of In-Lieu	\$ 6,445,819	\$ 6,445,741	\$ 7,315,560	\$ 6,671,367	\$ 6,671,366	\$ 6,671,366	\$ 6,671,366	\$ 6,671,366
<b>TOTAL FUNDING</b>	<b>39,533,471</b>	<b>42,859,747</b>	<b>48,168,370</b>	<b>51,842,793</b>	<b>51,385,590</b>	<b>\$50,654,051</b>	<b>\$50,035,254</b>	<b>\$49,424,388</b>
Basic Aid Status								
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>39,533,471</b>	<b>42,859,747</b>	<b>48,168,370</b>	<b>51,842,793</b>	<b>51,385,590</b>	<b>\$50,654,051</b>	<b>\$50,035,254</b>	<b>\$49,424,388</b>
<b>SUMMARY OF EPA</b>								
% of Adjusted Revenue Limit - Annual	82,744,853,88%	75,371,569,03%	12,747,890,11%	44,559,903,66%	44,559,903,66%	44,559,903,66%	44,559,903,66%	44,559,903,66%
% of Adjusted Revenue Limit - P-2	70,067,850,63%	73,317,850,05%	12,747,890,11%	44,559,903,66%	44,559,903,66%	44,559,903,66%	44,559,903,66%	44,559,903,66%
EPA (for LCFF Calculation purposes)	\$ 13,870,243	\$ 17,093,296	\$ 3,180,350	\$ 11,895,266	\$ 11,821,858	\$ 11,656,728	\$ 11,546,888	\$ 11,402,149
EPA, Current Year (Object Code 8012)	\$ 13,870,243	\$ 17,093,296	\$ 3,180,350	\$ 11,895,266	\$ 11,821,858	\$ 11,656,728	\$ 11,546,888	\$ 11,402,149
(P-2 plus Current Year Accrual)	\$ 10,435,00	\$ (155,549,00)	\$ (165,029,00)	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Prior Year Adjustment (Object Code 8019)	\$ 10,435,00	\$ (155,549,00)	\$ (165,029,00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-1 less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 28,405,920	\$ 29,817,241	\$ 33,581,841	\$ 35,963,767	\$ 35,754,856	\$ 35,274,992	\$ 34,926,784	\$ 34,492,567
Supplemental and Concentration Grant funding in the LCAP year	\$ 10,243,175	\$ 12,158,130	\$ 13,550,442	\$ 14,805,023	\$ 14,791,504	\$ 14,028,915	\$ 14,032,265	\$ 14,032,265
Percentage to Increase or Improve Services	36.06%	40.78%	40.35%	41.17%	41.20%	40.68%	40.68%	40.68%

McFarland Unified (73908) - 2023-24 2nd Interim Report		2020-21	2021-22	2022-23	2023-24	1/31/2024	2024-25	2025-26	2026-27	2027-28
<b>SUMMARY OF STUDENT POPULATION</b>										
<b>Unduplicated Pupil Population</b>										
Enrollment		3,405	3,422	3,404	3,272	3,303	3,286	3,201	3,188	
COE Enrollment		18	19	14	14	14	14	14	14	
<b>Total Enrollment</b>		<b>3,423</b>	<b>3,441</b>	<b>3,418</b>	<b>3,286</b>	<b>3,317</b>	<b>3,300</b>	<b>3,215</b>	<b>3,202</b>	
Unduplicated Pupil Count		3,011	3,082	3,080	2,987	2,973	2,957	2,881	2,869	
COE Unduplicated Pupil Count		11	9	12	10	10	10	10	10	
<b>Total Unduplicated Pupil Count</b>		<b>3,022</b>	<b>3,091</b>	<b>3,092</b>	<b>2,997</b>	<b>2,983</b>	<b>2,957</b>	<b>2,891</b>	<b>2,879</b>	
Rolling %, Supplemental Grant		90.8000%	90.0300%	89.5300%	90.4900%	90.5300%	90.3500%	89.9200%	89.9200%	
Rolling %, Concentration Grant		90.8000%	90.0300%	89.5300%	90.4900%	90.5300%	90.3500%	89.9200%	89.9200%	

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1/31/2024								
<b>SUMMARY OF LCFF ADA</b>								
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	1,020.71	1,020.71	1,002.30	950.26	915.57	908.11		
Grades 4-6	808.22	808.22	761.90	720.88	744.88	736.98		
Grades 7-8	479.98	479.98	520.16	511.18	504.46	499.78		
Grades 9-12	979.95	979.95	954.34	995.53	961.31	959.92		
<b>LCFF Subtotal</b>								
<b>Combined Subtotal</b>								
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	1,020.71	1,002.30	950.26	915.57	908.11	903.43		
Grades 4-6	808.22	761.90	720.88	744.88	736.98	733.18		
Grades 7-8	479.98	520.16	511.18	504.46	499.78	497.21		
Grades 9-12	979.95	954.34	995.53	961.31	959.92	954.98		
<b>LCFF Subtotal</b>								
<b>NSS</b>								
<b>Combined Subtotal</b>								
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>								
Grades TK-3	1,020.71	1,020.71	950.26	915.57	908.11	903.43	880.06	
Grades 4-6	808.22	808.22	720.88	744.88	736.98	733.18	714.22	
Grades 7-8	479.98	520.16	511.18	504.46	499.78	497.21	484.34	
Grades 9-12	979.95	954.34	995.53	961.31	959.92	954.98	950.28	
<b>LCFF Subtotal</b>								
<b>NSS</b>								
<b>Combined Subtotal</b>								
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>								
Second prior year charter school shift percentage	0%							
Prior year charter school shift percentage		0%						
			0%					
				0%				
					0%			
						0%		
							0%	
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3	1,014.57	991.09	956.04	924.65	909.04	897.20		
Grades 4-6	792.78	763.67	742.55	734.25	738.35	728.13		
Grades 7-8	493.37	503.77	511.93	505.14	500.48	495.78		
Grades 9-12	971.41	976.61	970.39	972.25	958.74	948.39		
<b>LCFF Subtotal</b>								
<b>NSS</b>								
<b>Combined Subtotal</b>								
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>								
<b>Current Year ADA</b>								
Grades TK-3	1,020.71	1,002.30	950.26	915.57	908.11	903.43	880.06	
Grades 4-6	808.22	761.90	720.88	744.88	736.98	733.18	714.22	
Grades 7-8	479.98	520.16	511.18	504.46	499.78	497.21	484.34	
Grades 9-12	979.95	954.34	995.53	961.31	959.92	954.98	950.28	
<b>LCFF Subtotal</b>								
<b>NSS</b>								
<b>Combined Subtotal</b>								
<b>Change in LCFF ADA (excludes NSS ADA)</b>								
3,288.86	3,238.70	3,177.85	3,126.22	3,104.78	3,083.80	3,008.90	2,996.68	
	(50.16)	(60.85)	(51.63)	(21.44)	(15.98)	(79.90)	(12.22)	
	Decline							



		2020-21	2021-22	2022-23	2023-24	1/31/2024	2024-25	2025-26	2026-27	2027-28
<b>PER-ADA FUNDING LEVELS</b>										
<b>Base, Supplemental and Concentration Rate per ADA</b>										
Grades 1K-3	\$ 11,569	\$ 12,578	\$ 14,262	\$ 15,459	\$ 15,628	\$ 15,611	\$ 15,571	\$ 15,571	\$ 15,571	\$ 15,571
Grades 4-6	\$ 10,637	\$ 11,565	\$ 13,058	\$ 14,214	\$ 14,370	\$ 14,354	\$ 14,317	\$ 14,317	\$ 14,317	\$ 14,317
Grades 7-8	\$ 10,953	\$ 11,907	\$ 13,446	\$ 14,635	\$ 14,795	\$ 14,779	\$ 14,741	\$ 14,741	\$ 14,741	\$ 14,741
Grades 9-12	\$ 13,024	\$ 14,158	\$ 15,987	\$ 17,402	\$ 17,594	\$ 17,575	\$ 17,529	\$ 17,529	\$ 17,529	\$ 17,529
<b>Base Grants</b>										
Grades 1K-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144
<b>Grade Span Adjustment</b>										
Grades 1K-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>										
Grades 1K-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,068	\$ 11,068	\$ 11,068	\$ 11,068	\$ 11,068
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,331	\$ 12,327	\$ 12,460	\$ 12,460	\$ 12,460	\$ 12,460	\$ 12,460	\$ 12,460
<b>Prorated Base Grants</b>										
Grades 1K-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025	\$ 10,025
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177	\$ 10,177
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478	\$ 10,478
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144	\$ 12,144
<b>Prorated Grade Span Adjustment</b>										
Grades 1K-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043	\$ 1,043
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316	\$ 316
<b>Supplemental Grant</b>										
Grades 1K-3	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>Maximum - 1.00 ADA, 100% UPP</b>										
Grades 1K-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,214	\$ 2,214	\$ 2,214	\$ 2,214	\$ 2,214
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,035	\$ 2,035	\$ 2,035	\$ 2,035	\$ 2,035
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096	\$ 2,096
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,492	\$ 2,492	\$ 2,492	\$ 2,492	\$ 2,492
<b>Actual - 1.00 ADA, Local UPP as follows:</b>										
Grades 1K-3	\$ 1,544	\$ 1,609	\$ 1,812	\$ 1,982	\$ 2,004	\$ 2,004	\$ 1,990	\$ 1,990	\$ 1,990	\$ 1,990
Grades 4-6	\$ 1,420	\$ 1,479	\$ 1,666	\$ 1,822	\$ 1,843	\$ 1,843	\$ 1,830	\$ 1,830	\$ 1,830	\$ 1,830
Grades 7-8	\$ 1,462	\$ 1,523	\$ 1,715	\$ 1,876	\$ 1,897	\$ 1,897	\$ 1,884	\$ 1,884	\$ 1,884	\$ 1,884
Grades 9-12	\$ 1,738	\$ 1,811	\$ 2,040	\$ 2,231	\$ 2,256	\$ 2,256	\$ 2,241	\$ 2,241	\$ 2,241	\$ 2,241
<b>Concentration Grant (&gt;55% population)</b>										
Grades 1K-3	50%	65%	65%	65%	65%	65%	65%	65%	65%	65%
Grades 4-6	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,194	\$ 7,194	\$ 7,194	\$ 7,194	\$ 7,194
Grades 7-8	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,615	\$ 6,615	\$ 6,615	\$ 6,615	\$ 6,615
Grades 9-12	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,811	\$ 6,811	\$ 6,811	\$ 6,811	\$ 6,811
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>										
Grades 1K-3	\$ 1,522	\$ 2,034	\$ 2,271	\$ 2,526	\$ 2,543	\$ 2,543	\$ 2,512	\$ 2,512	\$ 2,512	\$ 2,512
Grades 4-6	\$ 1,399	\$ 1,871	\$ 2,088	\$ 2,323	\$ 2,338	\$ 2,338	\$ 2,310	\$ 2,310	\$ 2,310	\$ 2,310
Grades 7-8	\$ 1,441	\$ 1,926	\$ 2,150	\$ 2,392	\$ 2,420	\$ 2,408	\$ 2,375	\$ 2,375	\$ 2,375	\$ 2,375
Grades 9-12	\$ 1,713	\$ 2,290	\$ 2,557	\$ 2,844	\$ 2,878	\$ 2,878	\$ 2,828	\$ 2,828	\$ 2,828	\$ 2,828

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099	51,911,076.19	0.00	51,911,076.19	51,385,590.00	0.00	51,385,590.00	-1.0%	
2) Federal Revenue	8100-8299	0.00	9,304,418.35	9,304,418.35	0.00	8,580,976.81	8,580,976.81	-7.8%	
3) Other State Revenue	8300-8599	731,226.09	11,394,730.61	12,125,956.70	731,434.85	2,609,411.65	3,340,846.50	-72.4%	
4) Other Local Revenue	8600-8799	1,680,050.14	4,171,775.03	5,851,825.17	0.00	3,672,348.55	3,672,348.55	-37.2%	
5) TOTAL, REVENUES		54,322,352.42	24,870,923.99	79,193,276.41	52,117,024.85	14,882,737.01	66,979,761.86	-15.4%	
<b>B. EXPENDITURES</b>									
1) Certificated Salaries	1000-1999	17,575,349.50	4,051,747.65	21,627,097.15	17,220,026.61	4,232,582.96	21,452,609.57	-0.6%	
2) Classified Salaries	2000-2999	5,920,362.47	2,442,506.33	8,362,868.80	6,065,107.43	2,431,322.07	8,496,429.50	1.6%	
3) Employee Benefits	3000-3999	11,347,190.77	2,903,841.01	14,251,031.78	11,147,976.06	3,025,489.54	14,173,465.60	-0.5%	
4) Books and Supplies	4000-4999	2,667,965.04	3,847,015.56	6,514,980.60	6,285,529.08	3,394,287.45	9,679,816.53	48.6%	
5) Services and Other Operating Expenditures	5000-5999	6,396,752.91	8,209,391.47	14,606,144.38	9,284,884.02	7,033,173.71	16,318,057.73	11.7%	
6) Capital Outlay	6000-6999	1,760,660.72	4,155,265.08	5,935,925.80	4,040,000.00	4,687,648.80	8,727,648.80	47.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	50,000.00	1,995,603.73	2,045,603.73	16,000.00	2,394,724.48	2,410,724.48	17.8%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(1,253,075.36)	1,120,432.08	(132,643.28)	(1,367,365.51)	1,212,311.29	(155,054.22)	16.9%	
9) TOTAL, EXPENDITURES	7300-7399	44,485,206.05	28,725,802.91	73,211,008.96	52,692,157.69	28,411,540.30	81,103,697.99	10.8%	
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		9,837,146.37	(3,854,878.92)	5,982,267.45	(575,132.84)	(13,546,803.29)	(14,123,936.13)	-336.1%	
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929	1,261,255.00	0.00	1,261,255.00	0.00	0.00	0.00	-100.0%	
b) Transfers Out	7600-7629	2,000,000.00	0.00	2,000,000.00	500,000.00	0.00	500,000.00	-75.0%	
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	(5,716,508.82)	5,716,508.82	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(6,455,253.82)	5,716,508.82	(738,745.00)	(6,468,424.94)	5,968,424.94	(500,000.00)	-32.3%	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		3,381,892.55	1,861,629.90	5,243,522.45	(7,043,557.78)	(7,580,376.35)	(14,623,936.13)	-378.9%	
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%	
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)		12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%	
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%	
2) Ending Balance, June 30 (E + F1e)		16,109,429.29	17,566,150.42	33,675,579.71	9,065,871.51	9,985,772.07	19,051,643.58	-43.4%	
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	465,048.85	11,146.66	476,195.51	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	17,555,003.76	17,555,003.76	0.00	9,985,772.07	9,985,772.07	-43.1%	
c) Committed									
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments	9760	7,287,688.08	0.00	7,287,688.08	0.00	0.00	0.00	-100.0%	
Committed for LCAP expenses deferred to 2024-25	0000	4,787,688.08		4,787,688.08					
Committed for MHS roofing repairs deferred to 2024-25	0000	1,200,000.00		1,200,000.00					
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays	0000	550,000.00		550,000.00					
Committed for MHS classroom/office remodel deferred to 2024-25	0000	750,000.00		750,000.00					
d) Assigned									
Other Assignments	9780	1,040,422.13	0.00	1,040,422.13	940,421.65	0.00	940,421.65	-9.6%	
Reserve for instructional materials and supplies	1100	1,040,422.13		1,040,422.13					
Reserve for instructional materials and supplies	1100	0.00		0.00	940,421.65		940,421.65		
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	7,301,270.23	0.00	7,301,270.23	8,125,449.86	0.00	8,125,449.86	11.3%	
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
<b>G. ASSETS</b>									
1) Cash	9110	22,458,500.06	16,353,536.68	38,812,036.74					
a) in County Treasury									

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
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		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		28,210.84	76,493.27	104,704.11				
4) Due from Grantor Government	9280		0.00	63,762.15	63,762.15				
5) Due from Other Funds	9310		31,064.90	0.00	31,064.90				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		465,048.85	11,146.66	476,195.51				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			22,997,824.65	16,504,938.76	39,502,763.41				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable	9500		745,460.84	2,417.71	747,878.55				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	27,833.96	27,833.96				
6) TOTAL, LIABILITIES			745,460.84	30,251.67	775,712.51				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			22,252,363.81	16,474,687.09	38,727,050.90				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		33,276,160.00	0.00	33,276,160.00	32,892,366.00	0.00	32,892,366.00	-1.2%
Education Protection Account State Aid - Current Year	8012		11,895,266.00	0.00	11,895,266.00	11,821,858.00	0.00	11,821,858.00	-0.6%
State Aid - Prior Years	8019		70,833.90	0.00	70,833.90	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		37,204.00	0.00	37,204.00	37,204.00	0.00	37,204.00	0.0%
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		6,406,970.00	0.00	6,406,970.00	6,406,970.00	0.00	6,406,970.00	0.0%
Unsecured Roll Taxes	8042		656,127.00	0.00	656,127.00	656,127.00	0.00	656,127.00	0.0%
Prior Years' Taxes	8043		(6,141.53)	0.00	(6,141.53)	0.00	0.00	0.00	-100.0%
Supplemental Taxes	8044		181,981.00	0.00	181,981.00	181,980.00	0.00	181,980.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		(696,912.00)	0.00	(696,912.00)	(696,912.00)	0.00	(696,912.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		108,635.00	0.00	108,635.00	108,635.00	0.00	108,635.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		3,590.82	0.00	3,590.82	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41804)									
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%
<b>Subtotal, LCFF Sources</b>			51,933,714.19	0.00	51,933,714.19	51,408,228.00	0.00	51,408,228.00	-1.0%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	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		(22,638.00)	0.00	(22,638.00)	(22,638.00)	0.00	(22,638.00)	0.0%
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%
<b>TOTAL, LCFF SOURCES</b>			51,911,076.19	0.00	51,911,076.19	51,385,590.00	0.00	51,385,590.00	-1.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	690,620.00	690,620.00	0.00	739,480.00	739,480.00	7.1%
Special Education Discretionary Grants	8182		0.00	160,625.00	160,625.00	0.00	19,931.00	19,931.00	-87.6%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)		
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		2,463,752.33	2,463,752.33		2,269,730.00	2,269,730.00	-7.9%	
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		259,196.12	259,196.12		251,697.00	251,697.00	-2.9%	
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%	
Title III, English Learner Program	4203	8290		256,803.14	256,803.14		203,478.00	203,478.00	-20.8%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%	
3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4125, 4127, 4128, 5630		8290		303,614.10	303,614.10		276,974.00	276,974.00	-8.8%	
Other NCLB / Every Student Succeeds Act				59,161.00	59,161.00		51,000.00	51,000.00	-13.8%	
Career and Technical Education	3500-3599	8290		0.00	5,110,646.66	5,110,646.66	0.00	4,768,666.81	4,768,666.81	-6.7%
All Other Federal Revenue	All Other	8290		0.00	9,304,418.35	9,304,418.35	0.00	8,580,976.81	8,580,976.81	-7.8%
<b>TOTAL, FEDERAL REVENUE</b>										
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%	
<b>Special Education Master Plan</b>										
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%	
Prior Years	6500	8319		224,727.00	224,727.00		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	154,293.00	0.00	154,293.00	153,492.85	0.00	153,492.85	-0.5%	
Lottery - Unrestricted and Instructional Materials		8560	576,933.09	234,684.65	811,617.74	577,942.00	235,095.25	813,037.25	0.2%	
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		0.00	0.00	-100.0%	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		331,867.82	331,867.82		233,344.09	233,344.09	-29.7%	
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		136,341.64	136,341.64		150,000.00	150,000.00	10.0%	
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	0.00	10,009,273.11	10,009,273.11	0.00	1,990,972.31	1,990,972.31	-80.1%	
<b>TOTAL, OTHER STATE REVENUE</b>			731,226.09	11,394,730.61	12,125,956.70	731,434.85	2,609,411.65	3,340,846.50	-72.4%	
<b>OTHER LOCAL REVENUE</b>										
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	0.00	0.00	0.00	0.00	0.00	0.0%	
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		1,820.00	0.00	1,820.00	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%	
Leases and Rentals		8650	5,600.00	3,300.00	8,900.00	0.00	0.00	0.00	-100.0%	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Interest	8660	376,769.49	0.00	376,769.49		0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	1,126,472.27	0.00	1,126,472.27		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	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
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	169,388.38	1,371,781.03	1,541,169.41		0.00	875,654.55	875,654.55	-43.2%
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							0.00	0.00	0.0%
From Districts or Charter Schools	6500	8791	0.00	0.00					
From County Offices	6500	8792		2,796,694.00	2,796,694.00		2,796,694.00	2,796,694.00	0.0%
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		1,680,050.14	4,171,775.03	5,851,825.17		0.00	3,672,348.55	3,672,348.55	-37.2%
TOTAL, REVENUES		54,322,352.42	24,870,923.99	79,193,276.41		52,117,024.85	14,862,737.01	66,079,761.86	-15.4%
CERTIFIED SALARIES									
Certificated Teachers' Salaries	1100	13,283,887.84	2,358,868.71	15,642,756.55		13,434,556.66	2,466,454.67	15,901,011.33	1.7%
Certificated Pupil Support Salaries	1200	1,273,560.83	1,042,027.04	2,315,587.87		832,483.10	1,005,719.80	1,838,202.90	-20.6%
Certificated Supervisors' and Administrators' Salaries	1300	2,478,417.83	633,536.90	3,111,954.73		2,831,445.44	410,646.49	3,242,091.93	4.2%
Other Certificated Salaries	1900	539,483.00	17,315.00	556,798.00		121,541.41	349,762.00	471,303.41	-15.4%
TOTAL, CERTIFICATED SALARIES		17,575,349.50	4,051,747.65	21,627,097.15		17,220,026.61	4,232,582.96	21,452,609.57	-0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100	158,293.37	1,259,385.99	1,417,679.36		401,621.91	1,209,965.97	1,611,587.88	13.7%
Classified Support Salaries	2200	1,471,731.89	920,261.16	2,391,993.05		1,492,479.47	913,064.74	2,405,544.21	0.6%
Classified Supervisors' and Administrators' Salaries	2300	1,173,210.97	89,285.75	1,262,496.72		1,221,406.57	91,027.52	1,312,434.09	4.0%
Clerical, Technical and Office Salaries	2400	1,893,738.11	64,410.63	1,958,148.74		1,916,542.62	111,501.37	2,028,043.99	3.6%
Other Classified Salaries	2900	1,223,388.13	109,162.80	1,332,550.93		1,033,056.86	105,762.47	1,136,819.33	-14.5%
TOTAL, CLASSIFIED SALARIES		5,920,362.47	2,442,506.33	8,362,868.80		6,065,107.43	2,431,322.07	8,496,429.50	1.6%
EMPLOYEE BENEFITS									
STRS	3101-3102	2,851,292.98	773,016.44	3,624,309.42		3,235,569.93	779,751.23	4,015,321.16	10.8%
PERS	3201-3202	1,799,961.40	640,743.31	2,440,704.71		1,635,641.64	643,058.32	2,278,699.96	-6.6%
OASDI/Medicare/Alternative	3301-3302	724,179.93	229,689.28	953,869.21		737,303.75	254,647.20	991,950.95	4.0%
Health and Welfare Benefits	3401-3402	5,099,097.72	1,194,074.26	6,293,171.98		4,904,054.73	1,279,753.90	6,163,808.63	-1.7%
Unemployment Insurance	3501-3502	12,146.39	3,222.42	15,368.81		11,637.62	3,318.80	14,956.42	-2.7%
Workers' Compensation	3601-3602	237,750.85	63,095.30	300,846.15		227,793.71	64,960.09	292,753.80	-2.7%
OPEB, Allocated	3701-3702	622,761.50	0.00	622,761.50		395,974.68	0.00	395,974.68	-36.4%
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		11,347,190.77	2,903,841.01	14,251,031.78		11,147,976.06	3,025,489.54	14,173,465.60	-0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00		2,643,002.28	5,623.24	2,648,625.52	New
Books and Other Reference Materials	4200	29,410.55	131,684.53	161,095.08		13,000.00	375,000.00	388,000.00	140.9%
Materials and Supplies	4300	1,787,732.71	3,007,223.42	4,794,956.13		2,411,649.90	1,787,272.21	4,198,922.11	-12.4%
Noncapitalized Equipment	4400	850,821.78	708,107.61	1,558,929.39		1,217,876.90	1,226,392.00	2,444,268.90	56.8%
Food	4700	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		2,667,965.04	3,847,015.56	6,514,980.60		6,285,529.08	3,394,287.45	9,679,816.53	48.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
Travel and Conferences	5200	103,787.71	127,775.94	231,563.65		67,899.00	37,976.72	105,875.72	-54.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Dues and Memberships	5300	108,268.75	647.90	108,916.65	43,718.80	0.00	43,718.80	43,718.80	-59.9%
Insurance	5400 - 5450	519,734.67	8,000.00	527,734.67	634,236.22	8,000.00	642,236.22	642,236.22	21.7%
Operations and Housekeeping Services	5500	1,657,540.80	0.00	1,657,540.80	1,707,000.00	0.00	1,707,000.00	1,707,000.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,001,873.61	1,328,715.87	2,330,589.48	1,807,996.00	493,546.00	2,301,542.00	2,301,542.00	-1.2%
Transfers of Direct Costs	5710	0.00	0.00	0.00	(600.00)	600.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	2,849,047.37	6,743,651.76	9,592,699.13	4,899,974.00	6,492,050.99	11,392,024.99	11,392,024.99	18.8%
Communications	5900	141,500.00	600.00	142,100.00	109,660.00	1,000.00	110,660.00	110,660.00	-22.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>		<b>6,396,752.91</b>	<b>8,209,391.47</b>	<b>14,606,144.38</b>	<b>9,284,884.02</b>	<b>7,033,173.71</b>	<b>16,318,057.73</b>	<b>16,318,057.73</b>	<b>11.7%</b>
<b>CAPITAL OUTLAY</b>									
Land	6100	60,000.00	34,870.94	102,870.94	25,000.00	0.00	25,000.00	25,000.00	-75.7%
Land Improvements	6170	200,000.00	0.00	200,000.00	150,000.00	0.00	150,000.00	150,000.00	-25.0%
Buildings and Improvements of Buildings	6200	232,017.61	3,583,502.96	3,815,520.57	3,225,000.00	3,319,408.50	6,544,408.50	6,544,408.50	71.5%
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	0.00	0.0%
Equipment	6400	1,242,915.11	219,370.37	1,462,285.48	640,000.00	20,000.00	660,000.00	660,000.00	-54.9%
Equipment Replacement	6500	37,728.00	317,520.81	355,248.81	0.00	1,348,240.30	1,348,240.30	1,348,240.30	279.5%
Lease Assets	6600	0.00	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	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>		<b>1,780,660.72</b>	<b>4,155,265.08</b>	<b>5,935,925.80</b>	<b>4,040,000.00</b>	<b>4,687,648.80</b>	<b>8,727,648.80</b>	<b>8,727,648.80</b>	<b>47.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110	0.00	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	0.00	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	0.00	0.0%
Payments to County Offices	7142	50,000.00	1,995,603.73	2,045,603.73	10,000.00	2,394,724.48	2,404,724.48	2,404,724.48	17.6%
Payments to JPAs	7143	0.00	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	0.00	0.0%
To County Offices	7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
RO/CP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>		<b>50,000.00</b>	<b>1,995,603.73</b>	<b>2,045,603.73</b>	<b>16,000.00</b>	<b>2,394,724.48</b>	<b>2,410,724.48</b>	<b>2,410,724.48</b>	<b>17.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs	7310	(1,120,432.08)	1,120,432.08	0.00	(1,212,311.29)	1,212,311.29	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(132,643.28)	0.00	(132,643.28)	(155,054.22)	0.00	(155,054.22)	16.9%	
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>		<b>(1,253,075.36)</b>	<b>1,120,432.08</b>	<b>(132,643.28)</b>	<b>(1,367,365.51)</b>	<b>1,212,311.29</b>	<b>(155,054.22)</b>	<b>16.9%</b>	
<b>TOTAL, EXPENDITURES</b>		<b>44,485,206.05</b>	<b>28,725,802.91</b>	<b>73,211,008.96</b>	<b>52,692,157.69</b>	<b>28,411,540.30</b>	<b>81,103,697.99</b>	<b>81,103,697.99</b>	<b>10.8%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund	6912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In	8919	1,261,255.00	0.00	1,261,255.00	0.00	0.00	0.00	0.00	-100.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>		<b>1,261,255.00</b>	<b>0.00</b>	<b>1,261,255.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund	7611	0.00	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	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
Other Authorized Interfund Transfers Out	7619		2,000,000.00	0.00	2,000,000.00	500,000.00	0.00	500,000.00	-75.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	0.00	2,000,000.00	500,000.00	0.00	500,000.00	-75.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980		(5,716,508.82)	5,716,508.82	0.00	(5,968,424.94)	5,968,424.94	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			(5,716,508.82)	5,716,508.82	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(6,455,253.82)</b>	<b>5,716,508.82</b>	<b>(738,745.00)</b>	<b>(8,468,424.94)</b>	<b>5,968,424.94</b>	<b>(500,000.00)</b>	<b>-32.3%</b>
<b>(a - b + c - d + e)</b>									

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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)	
<b>A. REVENUES</b>									
1) LCFF Sources	8010-8099		51,911,076.19	0.00	51,911,076.19	51,385,590.00	0.00	51,385,590.00	-1.0%
2) Federal Revenue	8100-8299		0.00	9,304,416.35	9,304,416.35	0.00	8,580,976.81	8,580,976.81	-7.8%
3) Other State Revenue	8300-8599		731,226.09	11,394,730.61	12,125,956.70	731,434.85	2,609,411.65	3,340,846.50	-72.4%
4) Other Local Revenue	8600-8799		1,680,050.14	4,171,775.03	5,851,825.17	0.00	3,672,348.55	3,672,348.55	-37.2%
5) TOTAL, REVENUES			54,322,352.42	24,870,923.99	79,193,276.41	52,117,024.85	14,862,737.01	66,979,751.86	-15.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1998		21,957,470.95	12,902,516.72	34,859,987.67	25,579,842.55	12,080,110.80	37,659,953.35	8.0%
2) Instruction - Related Services	2000-2999		4,879,211.95	916,863.61	5,796,075.56	4,706,111.22	885,720.67	5,591,831.89	-3.5%
3) Pupil Services	3000-3999		7,519,922.40	3,845,789.23	11,365,711.63	7,066,166.71	4,362,609.63	11,428,776.54	0.6%
4) Ancillary Services	4000-4999		1,182,540.47	0.00	1,182,540.47	2,336,198.76	0.00	2,336,198.76	97.6%
5) Community Services	5000-5999		315,656.26	172,596.15	488,252.41	324,747.49	161,261.84	486,009.33	-0.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,204,407.51	1,354,610.81	4,559,018.32	3,091,542.72	1,214,311.29	4,305,854.01	-5.6%
8) Plant Services	8000-8999		5,375,996.51	7,537,822.66	12,913,819.17	9,571,548.24	7,312,801.39	16,884,349.63	30.7%
9) Other Outgo	9000-9999	Except 7600-7699	50,000.00	1,995,603.73	2,045,603.73	16,000.00	2,394,724.48	2,410,724.48	17.8%
10) TOTAL, EXPENDITURES			44,485,206.05	28,725,802.91	73,211,008.96	52,692,157.69	28,411,540.30	81,103,697.99	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,837,146.37	(3,854,878.92)	5,982,267.45	(575,132.84)	(13,548,803.29)	(14,123,936.13)	-336.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	6900-8929		1,261,255.00	0.00	1,261,255.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		2,000,000.00	0.00	2,000,000.00	500,000.00	0.00	500,000.00	-75.0%
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		(5,716,508.82)	5,716,508.82	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,455,253.82)	5,716,508.82	(738,745.00)	(6,468,424.94)	5,968,424.94	(500,000.00)	-32.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,381,892.55	1,861,629.90	5,243,522.45	(7,043,557.78)	(7,580,378.35)	(14,623,936.13)	-378.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%
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)			12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,727,536.74	15,704,520.52	28,432,057.26	16,109,429.29	17,566,150.42	33,675,579.71	18.4%
2) Ending Balance, June 30 (E + F1e)			16,109,429.29	17,566,150.42	33,675,579.71	9,065,871.51	9,985,772.07	19,051,643.58	-43.4%
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		465,048.85	11,146.66	476,195.51	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	17,555,003.76	17,555,003.76	0.00	9,985,772.07	9,985,772.07	-43.1%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		7,287,688.08	0.00	7,287,688.08	0.00	0.00	0.00	-100.0%
Committed for LCAP expenses deferred to 2024-25	0000		4,787,688.08		4,787,688.08			0.00	
Committed for MHS roofing repairs deferred to 2024-25	0000		1,200,000.00		1,200,000.00			0.00	
Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delay.	0000		550,000.00		550,000.00			0.00	
Committed for MHS classroom/office remodel deferred to 2024-25.	0000		750,000.00		750,000.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,040,422.13	0.00	1,040,422.13	940,421.65	0.00	940,421.65	-9.6%
Reserve for instructional materials and supplies.	1100	9780	1,040,422.13		1,040,422.13			0.00	
Reserve for instructional materials and supplies	1100	9780			0.00	940,421.65		940,421.65	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		7,301,270.23	0.00	7,301,270.23	8,125,449.86	0.00	8,125,449.86	11.3%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,781,549.37	0.00
5266	Educator Effectiveness, FY 2021-22	497,472.28	282,093.25
6300	Lottery: Instructional Materials	1,267,039.67	967,039.67
6332	CA Community Schools Partnership Act - Implementation Grant	966,078.37	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,734,143.20	1,395,370.70
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	613,727.00	398,385.98
7085	Learning Communities for School Success Program	180,640.49	180,640.49
7339	Dual Enrollment Opportunities	261,880.85	72,367.11
7399	LCFF Equity Multiplier	152,103.00	0.00
7412	A-G Access/Success Grant	223,960.12	200,857.92
7413	A-G Learning Loss Mitigation Grant	35,914.24	0.00
7425	Expanded Learning Opportunities (ELO) Grant	327,902.39	327,902.39
7435	Learning Recovery Emergency Block Grant	5,933,550.00	4,919,441.74
7510	Low-Performing Students Block Grant	85,915.00	85,915.00
7810	Other Restricted State	26,512.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	340,650.00	340,650.00
9010	Other Restricted Local	1,125,985.78	815,107.82
<b>Total, Restricted Balance</b>		<b>17,555,003.76</b>	<b>9,985,772.07</b>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,233.34	208,233.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,233.34	208,233.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,233.34	208,233.34	0.0%
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		9750	0.00	0.00	0.0%
Stabilization Arrangements					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
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			214,573.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			214,573.42		
<b>REVENUES</b>					
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		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		208,233.34	208,233.34	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,233.34	208,233.34	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,233.34	208,233.34	0.0%
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					

McFarland Unified  
Kern County

Budget, July 1  
Student Activity Special Revenue Fund  
Expenditures by Function

15 73908 0000000  
Form 08  
F8BMK9A8P7(2024-25)

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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%

Mcfarland Unified  
Kern County

Budget, July 1  
Student Activity Special Revenue Fund  
Exhibit: Restricted Balance Detail

15 73908 0000000  
Form 08  
F8BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0,00	0,00	0.0%
2) Federal Revenue	8100-8299		52,420.00	52,420.00	0.0%
3) Other State Revenue	8300-8599		375,513.00	378,682.00	0.8%
4) Other Local Revenue	8600-8799		4,212.37	0,00	+100.0%
5) TOTAL, REVENUES			432,145.37	431,102.00	-0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		168,364.33	153,576.63	-8.8%
2) Classified Salaries	2000-2999		102,847.12	102,269.06	-0.6%
3) Employee Benefits	3000-3999		146,561.40	119,254.11	-18.6%
4) Books and Supplies	4000-4999		51,816.18	61,373.96	18.4%
5) Services and Other Operating Expenditures	5000-5999		33,285.05	52,567.47	57.9%
6) Capital Outlay	6000-6999		11,499.17	0,00	-100.0%
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		22,522.70	21,831.06	-3.1%
9) TOTAL, EXPENDITURES			536,895.95	510,872.29	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(104,750.58)	(79,770.29)	-23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,750.58)	(79,770.29)	-23.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		184,520.87	79,770.29	-56.8%
b) Audit Adjustments	9793		0,00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,520.87	79,770.29	-56.8%
d) Other Restatements	9795		0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,520.87	79,770.29	-56.8%
2) Ending Balance, June 30 (E + F1e)			79,770.29	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		79,770.29	0,00	-100.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		59,486.58		
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		
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			59,486.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,814.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,814.28		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			39,672.30		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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		8290	52,420.00	52,420.00	0.0%
TOTAL, FEDERAL REVENUE			52,420.00	52,420.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	375,513.00	378,682.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			375,513.00	378,682.00	0.8%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,212.37	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			4,212.37	0.00	-100.0%
<b>TOTAL, REVENUES</b>			432,145.37	431,102.00	-0.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	24,000.00	74,000.00	208.3%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries	1200		10,192.60	10,571.70	3.7%
Certificated Supervisors' and Administrators' Salaries	1300		134,171.73	69,004.93	-48.6%
Other Certificated Salaries	1900		0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>168,364.33</b>	<b>153,576.63</b>	<b>-8.8%</b>
<b>CLASSIFIED SALARIES</b>					
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		102,847.12	102,269.06	-0.6%
Other Classified Salaries	2900		0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>102,847.12</b>	<b>102,269.06</b>	<b>-0.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		44,550.32	27,313.94	-38.7%
PERS	3201-3202		29,775.64	27,927.42	-6.2%
OASDI/Medicare/Alternative	3301-3302		11,575.11	10,736.71	-7.2%
<b>Health and Welfare Benefits</b>					
Unemployment Insurance	3501-3502		173.16	128.12	-26.0%
Workers' Compensation	3601-3602		3,389.11	2,507.92	-26.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>146,561.40</b>	<b>119,254.11</b>	<b>-18.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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		36,153.72	61,373.96	69.8%
Noncapitalized Equipment	4400		15,662.46	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>51,816.18</b>	<b>61,373.96</b>	<b>18.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		6,324.35	2,000.00	-68.4%
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		26,960.70	50,567.47	87.6%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,285.05</b>	<b>52,567.47</b>	<b>57.9%</b>
<b>CAPITAL OUTLAY</b>					
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		11,499.17	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>11,499.17</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	2023-24 Estimated Actuals	2024-25 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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	22,522.70	21,831.06	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,522.70	21,831.06	-3.1%
<b>TOTAL, EXPENDITURES</b>			536,895.95	510,872.29	-4.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		52,420.00	52,420.00	0.0%
3) Other State Revenue	8300-8599		375,513.00	378,682.00	0.8%
4) Other Local Revenue	8600-8799		4,212.37	0.00	-100.0%
5) <b>TOTAL, REVENUES</b>			<b>432,145.37</b>	<b>431,102.00</b>	<b>-0.2%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		126,317.26	203,909.67	61.4%
2) Instruction - Related Services	2000-2999		192,461.23	176,047.35	-8.5%
3) Pupil Services	3000-3999		195,594.76	109,084.21	-44.2%
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		22,522.70	21,831.06	-3.1%
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) <b>TOTAL, EXPENDITURES</b>			<b>536,895.95</b>	<b>510,872.29</b>	<b>-4.8%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(104,750.58)</b>	<b>(79,770.29)</b>	<b>-23.8%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
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) <b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(104,750.58)</b>	<b>(79,770.29)</b>	<b>-23.8%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,520.87	79,770.29	-56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,520.87	79,770.29	-56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,520.87	79,770.29	-56.8%
2) Ending Balance, June 30 (E + F1e)			79,770.29	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	79,770.29	0.00	-100.0%
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	2023-24 Estimated Actuals	2024-25 Budget
6391	Adult Education Program	79,770.29	0.00
Total, Restricted Balance		79,770.29	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		3,146,988.51	2,735,851.56	-13.1%
3) Other State Revenue	8300-8599		859,604.88	800,000.00	-6.9%
4) Other Local Revenue	8600-8799		105,231.88	50,000.00	-52.5%
5) TOTAL, REVENUES			4,111,825.27	3,585,851.56	-12.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,096,427.20	1,137,846.69	3.8%
3) Employee Benefits	3000-3999		683,368.65	688,467.35	0.7%
4) Books and Supplies	4000-4999		1,610,983.30	1,645,372.77	2.1%
5) Services and Other Operating Expenditures	5000-5999		270,400.00	240,500.00	-11.1%
6) Capital Outlay	6000-6999		339,439.56	126,025.85	-62.9%
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		110,120.58	133,223.16	21.0%
9) TOTAL, EXPENDITURES			4,110,739.29	3,971,435.82	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,085.98	(385,584.26)	-35,605.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,085.98	(385,584.26)	-35,605.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,547,617.97	2,548,703.95	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,547,617.97	2,548,703.95	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,547,617.97	2,548,703.95	0.0%
2) Ending Balance, June 30 (E + F1e)			2,548,703.95	2,163,119.69	-15.1%
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		2,471,109.42	2,163,119.69	-12.5%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		2,084,409.74		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
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		0.00		
2) Investments	9150		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200		57.25		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
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			2,162,061.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
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			14,313.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,147,747.90		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs	8220		3,146,988.51	2,735,851.56	-13.1%
Donated Food Commodities	8221		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,146,988.51	2,735,851.56	-13.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs	8520		859,604.88	800,000.00	-6.9%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			859,604.88	800,000.00	-6.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		33,000.00	30,000.00	-9.1%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		21,180.91	20,000.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		51,050.97	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			105,231.88	50,000.00	-52.5%
<b>TOTAL, REVENUES</b>			4,111,825.27	3,585,851.56	-12.8%
<b>CERTIFICATED SALARIES</b>					
Certified 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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries	2200		849,089.74	880,638.35	3.7%
Classified Supervisors' and Administrators' Salaries	2300		138,687.36	140,768.32	1.5%
Clerical, Technical and Office Salaries	2400		108,650.10	116,440.02	7.2%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,096,427.20	1,137,846.69	3.8%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		291,626.78	281,819.54	-3.4%
OASDI/Medicare/Alternative	3301-3302		79,030.20	86,280.25	9.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402		301,484.20	308,765.43	2.4%
Unemployment Insurance	3501-3502		545.70	563.89	3.3%
Workers' Compensation	3601-3602		10,681.77	11,038.24	3.3%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>683,368.65</b>	<b>688,467.35</b>	<b>0.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		179,000.00	196,000.00	9.5%
Noncapitalized Equipment	4400		24,500.00	20,000.00	-18.4%
Food	4700		1,407,483.30	1,429,372.77	1.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,610,983.30</b>	<b>1,645,372.77</b>	<b>2.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		500.00	3,000.00	500.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		15,000.00	15,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		122,400.00	75,000.00	-38.7%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(15,000.00)	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures	5800		145,000.00	160,000.00	10.3%
Communications	5900		2,500.00	2,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>270,400.00</b>	<b>240,500.00</b>	<b>-11.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		99,900.70	30,000.00	-70.0%
Equipment Replacement	6500		239,538.86	96,025.85	-59.9%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>339,439.56</b>	<b>126,025.85</b>	<b>-62.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service	7438		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		110,120.58	133,223.16	21.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>110,120.58</b>	<b>133,223.16</b>	<b>21.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,110,739.29</b>	<b>3,971,435.82</b>	<b>-3.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8916		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		3,146,988.51	2,735,851.56	-13.1%
3) Other State Revenue	8300-8599		859,604.88	800,000.00	-6.9%
4) Other Local Revenue	8600-8799		105,231.88	50,000.00	-52.5%
5) TOTAL, REVENUES			4,111,825.27	3,585,851.56	-12.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,985,618.71	3,823,212.66	-4.1%
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		110,120.58	133,223.16	21.0%
8) Plant Services	8000-8999		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,110,739.29	3,971,435.82	-3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,085.98	(385,584.26)	-35,605.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,085.98	(385,584.26)	-35,605.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,547,617.97	2,548,703.95	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,547,617.97	2,548,703.95	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,547,617.97	2,548,703.95	0.0%
2) Ending Balance, June 30 (E + F1e)			2,548,703.95	2,163,119.69	-15.1%
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		2,471,109.42	2,163,119.69	-12.5%
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	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,853,006.72	1,903,010.79
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	259,884.76	259,884.76
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	98,406.61	123.10
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	106,025.85	0.00
7033	Child Nutrition: School Food Best Practices Apportionment	153,785.48	101.04
<b>Total, Restricted Balance</b>		<b>2,471,109.42</b>	<b>2,163,119.69</b>

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		172,854.65	80,000.00	-53.7%
<b>5) TOTAL, REVENUES</b>			<b>172,854.65</b>	<b>80,000.00</b>	<b>-53.7%</b>
<b>B. EXPENDITURES</b>					
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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>172,854.65</b>	<b>80,000.00</b>	<b>-53.7%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>672,854.65</b>	<b>580,000.00</b>	<b>-13.8%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,062,487.96	4,735,342.61	16.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,062,487.96	4,735,342.61	16.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,062,487.96	4,735,342.61	16.6%
2) Ending Balance, June 30 (E + F1e)			<b>4,735,342.61</b>	<b>5,315,342.61</b>	<b>12.2%</b>
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		4,735,342.61	5,315,342.61	12.2%
Committed for future deferred maintenance projects.	0000	9760	4,735,342.61		
Committed for future deferred maintenance projects.	0000	9760		5,315,342.61	
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		4,780,701.15		
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		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			4,780,701.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,780,701.15		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue	8590		0,00	0,00	0,0%
TOTAL, OTHER STATE REVENUE			0,00	0,00	0,0%
<b>OTHER LOCAL REVENUE</b>					
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		50,000.00	80,000.00	60,0%
Net Increase (Decrease) in the Fair Value of Investments	8662		122,854.65	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			172,854.65	80,000.00	-53,7%
<b>TOTAL, REVENUES</b>			172,854.65	80,000.00	-53,7%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		500,000.00	500,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		172,854.65	80,000.00	-53.7%
5) TOTAL, REVENUES			172,854.65	80,000.00	-53.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			172,854.65	80,000.00	-53.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			672,854.65	580,000.00	-13.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,062,487.96	4,735,342.61	16.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,062,487.96	4,735,342.61	16.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,062,487.96	4,735,342.61	16.6%
2) Ending Balance, June 30 (E + F1e)			4,735,342.61	5,315,342.61	12.2%
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 (by Resource/Object)	9760		4,735,342.61	5,315,342.61	12.2%
Committed for future deferred maintenance projects	0000	9760	4,735,342.61		
Committed for future deferred maintenance projects	0000	9760		5,315,342.61	
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%

McFarland Unified  
Kern County

Budget, July 1  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

15 73908 0000000  
Form 14  
F6BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		18,976.10	8,000.00	-57.8%
5) TOTAL, REVENUES			18,976.10	8,000.00	-57.8%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,976.10	8,000.00	-57.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,976.10	8,000.00	-57.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		429,086.29	448,062.39	4.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,086.29	448,062.39	4.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,086.29	448,062.39	4.4%
2) Ending Balance, June 30 (E + F1e)			448,062.39	456,062.39	1.8%
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		448,062.39	456,062.39	1.8%
Committed for expenses other than capital outlay projects.	0000	9760	448,062.39		
Committed for expenses other than capital outlay projects.	0000	9760		456,062.39	
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		451,669.49		
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		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			451,669.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			451,669.49		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0,00	0,00	0,0%
Interest	8660		6,000.00	8,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		12,976.10	0,00	-100.0%
TOTAL, OTHER LOCAL REVENUE			18,976.10	8,000.00	-57.8%
TOTAL, REVENUES			18,976.10	8,000.00	-57.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0,00	0,00	0,0%
(d) TOTAL, USES			0,00	0,00	0,0%
<b>CONTRIBUTIONS</b>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,976.10	8,000.00	-57.8%
5) TOTAL, REVENUES			18,976.10	8,000.00	-57.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,976.10	8,000.00	-57.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,976.10	8,000.00	-57.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,086.29	448,062.39	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,086.29	448,062.39	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,086.29	448,062.39	4.4%
2) Ending Balance, June 30 (E + F1e)			448,062.39	456,062.39	1.8%
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 (by Resource/Object)		9760	448,062.39	456,062.39	1.8%
Committed for expenses other than capital outlay projects.	0000	9760	448,062.39		
Committed for expenses other than capital outlay projects.	0000	9760		456,062.39	
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%

McFarland Unified  
Kern County

Budget, July 1  
Special Reserve Fund for Other Than Capital Outlay Projects  
Exhibit: Restricted Balance Detail

15 73908 0000000  
Form 17  
F8BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		5,705.93	2,400.00	-57.9%
<b>5) TOTAL, REVENUES</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>B. EXPENDITURES</b>					
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%
	7100-7299,				
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		129,158.99	134,864.92	4.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,158.99	134,864.92	4.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,158.99	134,864.92	4.4%
2) Ending Balance, June 30 (E + F1e)			134,864.92	137,264.92	1.8%
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		134,864.92	137,264.92	1.8%
Committed for postemployment benefits,	0000	9760	134,864.92		
Committed for postemployment benefits.	0000	9760		137,264.92	
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserves for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		135,956.74		
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		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			135,956.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			135,956.74		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest	8660		1,800.00	2,400.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		3,905.93	0,00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,705.93	2,400.00	-57.9%
<b>TOTAL, REVENUES</b>			5,705.93	2,400.00	-57.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0,00	0,00	0.0%
(d) TOTAL, USES			0,00	0,00	0.0%
<b>CONTRIBUTIONS</b>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,705.93	2,400.00	-57.9%
<b>5) TOTAL, REVENUES</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>5,705.93</b>	<b>2,400.00</b>	<b>-57.9%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,158.99	134,864.92	4.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,158.99	134,864.92	4.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,158.99	134,864.92	4.4%
2) Ending Balance, June 30 (E + F1e)			134,864.92	137,264.92	1.8%
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 (by Resource/Object)		9760	134,864.92	137,264.92	1.8%
Committed for postemployment benefits.	0000	9760	134,864.92		
Committed for postemployment benefits.	0000	9760		137,264.92	
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%

McFarland Unified  
Kern County

Budget, July 1  
Special Reserve Fund for Postemployment Benefits  
Exhibit: Restricted Balance Detail

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Form 20  
F8BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		568,585.20	5,000.00	-99.1%
5) TOTAL, REVENUES			568,585.20	5,000.00	-99.1%
<b>B. EXPENDITURES</b>					
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		16.24	0.00	-100.0%
6) Capital Outlay	6000-6999		8,613,751.89	3,647,618.49	-57.7%
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			8,613,768.13	3,647,618.49	-57.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,045,182.93)	(3,642,618.49)	-54.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,241,050.86	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			(1,241,050.86)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,286,233.79)	(3,642,618.49)	-60.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		12,928,852.28	3,642,618.49	-71.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,928,852.28	3,642,618.49	-71.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,928,852.28	3,642,618.49	-71.8%
2) Ending Balance, June 30 (E + F1e)			3,642,618.49	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		3,642,618.49	0.00	-100.0%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		3,732,161.39		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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		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			3,732,161,39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,732,161,39		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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		187,456.06	5,000.00	-97.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		381,129.14	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			568,585.20	5,000.00	-99.1%
TOTAL, REVENUES			568,585.20	5,000.00	-99.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0,00	0,00	0,0%
<b>EMPLOYEE BENEFITS</b>					
STRS	3101-3102		0,00	0,00	0,0%
PERS	3201-3202		0,00	0,00	0,0%
OASDI/Medicare/Alternativ e	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0,00	0,00	0,0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0,00	0,00	0,0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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		16,24	0,00	-100,0%
Communications	5900		0,00	0,00	0,0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			16,24	0,00	-100,0%
<b>CAPITAL OUTLAY</b>					
Land	6100		0,00	0,00	0,0%
Land Improvements	6170		97,700,43	18,659,01	-80,9%
Buildings and Improvements of Buildings	6200		8,516,051,46	3,628,959,48	-57,4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			8,613,751,89	3,647,618,49	-57,7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0,00	0,00	0,0%
<b>TOTAL, EXPENDITURES</b>			8,613,768,13	3,647,618,49	-57,7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0,00	0,00	0,0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0,00	0,00	0,0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund	7613		0,00	0,00	0,0%
Other Authorized Interfund Transfers Out	7619		1,241,050,86	0,00	-100,0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,241,050,86	0,00	-100,0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(1,241,050.86)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		568,585.20	5,000.00	-99.1%
5) TOTAL, REVENUES			568,585.20	5,000.00	-99.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		8,613,768.13	3,647,618.49	-57.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,613,768.13	3,647,618.49	-57.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(8,045,182.93)	(3,642,618.49)	-54.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,241,050.86	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			(1,241,050.86)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,286,233.79)	(3,642,618.49)	-60.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		12,928,852.28	3,642,618.49	-71.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,928,852.28	3,642,618.49	-71.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,928,852.28	3,642,618.49	-71.8%
2) Ending Balance, June 30 (E + F1e)			3,642,618.49	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 (by Resource/Object)	9760		3,642,618.49	0.00	-100.0%
Committed for MHS Multi-Purpose construction expenses deferred to 2024-25 due to material procurement delays.	0000	9760	3,642,618.49		
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	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0,00	0,00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	668,477.01	147,000.00	-78.0%
5) TOTAL, REVENUES			668,477.01	147,000.00	-78.0%
<b>B. EXPENDITURES</b>					
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	97,000.00	38,000.00	-60.8%
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			97,000.00	38,000.00	-60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			571,477.01	109,000.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	662,176.89	New
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	(662,176.89)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			571,477.01	(553,176.89)	-196.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,207,868.26	2,779,345.27	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,207,868.26	2,779,345.27	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,207,868.26	2,779,345.27	25.9%
2) Ending Balance, June 30 (E + F1e)			2,779,345.27	2,226,168.38	-19.9%
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	1,263,265.54	1,363,265.54	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,516,079.73	862,902.84	-43.1%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,136,651.45		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	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			3,136,651.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,136,651.45		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	26,921.00	47,000.00	74.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,784.54	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	578,771.47	100,000.00	-82.7%
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			668,477.01	147,000.00	-78.0%
<b>TOTAL, REVENUES</b>			668,477.01	147,000.00	-78.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0,00	0,00	0,0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0,00	0,00	0,0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0,00	0,00	0,0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	18,000,00	New
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		97,000,00	20,000,00	-79,4%
Communications	5900		0,00	0,00	0,0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			97,000,00	38,000,00	-60,8%
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0,00	0,00	0,0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0,00	0,00	0,0%
<b>TOTAL, EXPENDITURES</b>			97,000,00	38,000,00	-60,8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0,00	0,00	0,0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0,00	0,00	0,0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund	7613		0,00	0,00	0,0%
Other Authorized Interfund Transfers Out	7619		0,00	662,176,89	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0,00	662,176,89	New

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	(662,176.89)	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	668,477.01	147,000.00	-78.0%
5) TOTAL, REVENUES			668,477.01	147,000.00	-78.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		96,500.00	20,000.00	-79.3%
8) Plant Services	8000-8999		500.00	18,000.00	3,500.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,000.00	38,000.00	-60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			571,477.01	109,000.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	662,176.89	New
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	(662,176.89)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			571,477.01	(553,176.89)	-19.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,207,868.26	2,779,345.27	25.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,207,868.26	2,779,345.27	25.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,207,868.26	2,779,345.27	25.9%
2) Ending Balance, June 30 (E + F1e)			2,779,345.27	2,226,168.38	-19.9%
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	1,263,265.54	1,363,265.54	7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,516,079.73	862,902.84	-43.1%
Committed for capital facilities projects.	0000	9760	1,516,079.73		
Committed for capital facilities projects.	0000	9760		862,902.84	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	1,263,265.54	1,363,265.54
Total, Restricted Balance		1,263,265.54	1,363,265.54

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		903,131.39	0.00	-100.0%
4) Other Local Revenue	8600-8799		35,943.94	0.00	-100.0%
5) TOTAL, REVENUES			939,075.33	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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		896,506.78	0.00	-100.0%
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			896,506.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,568.55	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		923,335.84	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			(923,335.84)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(880,767.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		880,767.29	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,767.29	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,767.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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		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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		2,723.51		
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		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			2,723.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,723.51		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0,00	0,00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0,00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	903,131.39	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			903,131.39	0,00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0,00	0,00	0.0%
Leases and Rentals		8650	0,00	0,00	0.0%
Interest		8660	9,919.59	0,00	-100.0%
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			35,943.94	0,00	-100.0%
TOTAL, REVENUES			939,075.33	0,00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		896,506.78	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			896,506.78	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			896,506.78	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		923,335.84	0.00	-100.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			923,335.84	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 SBTAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(923,335.84)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	903,131.39	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,943.94	0.00	-100.0%
5) TOTAL, REVENUES			939,075.33	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		896,506.78	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			896,506.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)</b>			42,568.55	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	923,335.84	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			(923,335.84)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(880,767.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		880,767.29	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,767.29	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,767.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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 (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%

McFarland Unified  
Kern County

Budget, July 1  
County School Facilities Fund  
Exhibit: Restricted Balance Detail

15 73908 0000000  
Form 35  
F8BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated	2024-25 Actuals	Budget
Total, Restricted Balance		0,00	0,00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	498,257.08	100,000.00	-79.9%
5) TOTAL, REVENUES			498,257.08	100,000.00	-79.9%
<b>B. EXPENDITURES</b>					
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	21.65	0.00	-100.0%
6) Capital Outlay		6000-6999	1,600,606.74	14,700,169.06	818.4%
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			1,600,628.39	14,700,169.06	818.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,102,371.31)	(14,600,169.06)	1,224.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,403,131.38	662,176.89	-72.4%
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			2,403,131.38	662,176.89	-72.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,300,760.07	(13,937,992.17)	-1.171.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,637,232.10	13,937,992.17	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,637,232.10	13,937,992.17	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,637,232.10	13,937,992.17	10.3%
2) Ending Balance, June 30 (E + F1e)			13,937,992.17	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	13,937,992.17	0.00	-100.0%
Committed for construction of Kern Avenue School TK/Kinder classroom wing.	0000	9760	13,937,992.17		
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,874,298.20		
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		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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			14,874,298,20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0,00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0,00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,874,298,20		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	0,0%
TOTAL, OTHER STATE REVENUE			0,00	0,00	0,0%
<b>OTHER LOCAL REVENUE</b>					
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	202,610.69	100,000.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	295,646.39	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			498,257.08	100,000.00	-79.9%
TOTAL, REVENUES			498,257.08	100,000.00	-79.9%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0,00</b>	<b>0,00</b>	<b>0,0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0,00</b>	<b>0,00</b>	<b>0,0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	21,65	0,00	-100,0%
Communications		5900	0,00	0,00	0,0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,65</b>	<b>0,00</b>	<b>-100,0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	37,278,64	0,00	-100,0%
Land Improvements		6170	68,640,94	0,00	-100,0%
Buildings and Improvements of Buildings		6200	1,329,757,55	14,240,169,06	970,9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0,00	0,0%
Equipment		6400	164,929,61	460,000,00	178,9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,600,606,74</b>	<b>14,700,169,06</b>	<b>818,4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0,00</b>	<b>0,00</b>	<b>0,0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,600,628,39</b>	<b>14,700,169,06</b>	<b>818,4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0,00	0,00	0,0%
Other Authorized Interfund Transfers In		8919	2,403,131,38	662,176,89	-72,4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,403,131,38</b>	<b>662,176,89</b>	<b>-72,4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0,00</b>	<b>0,00</b>	<b>0,0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			2,403,131.38	662,176.89	-72.4%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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		498,257.08	100,000.00	-79.9%
<b>5) TOTAL, REVENUES</b>			<b>498,257.08</b>	<b>100,000.00</b>	<b>-79.9%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,600,628.39	14,700,169.06	818.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>1,600,628.39</b>	<b>14,700,169.06</b>	<b>818.4%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)</b>			<b>(1,102,371.31)</b>	<b>(14,600,169.06)</b>	<b>1,224.4%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,403,131.38	662,176.89	-72.4%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>2,403,131.38</b>	<b>662,176.89</b>	<b>-72.4%</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>1,300,760.07</b>	<b>(13,937,992.17)</b>	<b>-1,171.5%</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		12,637,232.10	13,937,992.17	10.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,637,232.10	13,937,992.17	10.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,637,232.10	13,937,992.17	10.3%
2) Ending Balance, June 30 (E + F1e)			13,937,992.17	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 (by Resource/Object)	9760		13,937,992.17	0.00	-100.0%
Committed for construction of Kern Avenue School TK/Kinder classroom wing.	0000	9760	13,937,992.17		
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%

McFarland Unified  
Kern County

Budget, July 1  
Special Reserve Fund for Capital Outlay Projects  
Exhibit: Restricted Balance Detail

15 73908 000000  
Form 40  
F8BMK9A8P7(2024-25)

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	3,126.22	3,126.22	3,235.14	3,104.78	3,104.78	3,180.91
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,126.22	3,126.22	3,235.14	3,104.78	3,104.78	3,180.91
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	13.49	13.49	13.49	13.49	13.49	13.49
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.49	13.49	13.49	13.49	13.49	13.49
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,139.71	3,139.71	3,248.63	3,118.27	3,118.27	3,194.40
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**PROJECTED MONTHLY CASH FLOWS**  
 2023-2024 Estimated Actuals  
 General Fund  
 07/01/23 thru 06/30/24

Annual Budget	
First Interim	
Second Interim	

**District: MCFARLAND UNIFIED SCHOOL DISTRICT**

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	
A. BEGINNING CASH	38,124,287	36,144,850	31,168,082	33,132,802	31,998,246	32,014,302	33,855,330	37,710,921	39,297,822	41,612,339	45,990,239	39,587,763	38,124,287		
B. RECEIPTS															
Revenue Limit:															
Property Tax	0	0	109,175	550,525	356,344	3,129,469	0	0	236,957	2,547,864	(591,302)	329,784	6,668,816		
State Aid 8010-8011	1,636,134	1,636,134	2,945,041	2,945,041	2,945,041	2,945,041	0	0	2,851,707	2,851,707	(10,203)	2,851,707	3,871,859	33,276,160	
State Aid 8013-8019	0	0	0	0	0	0	0	0	15,218	(10,203)	0	0	15,391	70,834	
EPA Fund	8012	0	0	3,007,678	0	0	3,007,678	0	0	3,762,659	0	0	0	2,117,251	11,895,266
Other	0	(157)	(4,075)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,811)	(1,700)	(850)	(850)	16,687	0	
Federal Revenues	256,725	0	293,744	1,089,203	886,785	62,696	1,696,403	1,444,801	1,084	3,008,853	2,512	549,612	9,304,418		
Other State Revenues	233,981	236,380	687,496	2,963,637	815,934	481,695	878,303	623,308	837,192	809,043	727,524	2,831,764	12,125,957		
Other Local Revenues	1,126,472	182,343	167,566	412,645	132,244	835,678	410,267	1,058,366	610,219	514,678	764,200	(342,853)	5,851,925	(10,912)	1,261,255
Interfund Transfers In	0	0	1,261,255	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Receivables	400,231	279,660	(121,131)	2,074,913	0	(3,653,702)	3,646,135	(31,598)	(6,138)	(26,793)	(11,000)	588,775	3,139,292		
<b>TOTAL RECEIPTS</b>	<b>3,655,243</b>	<b>2,334,360</b>	<b>8,346,749</b>	<b>10,044,153</b>	<b>5,134,537</b>	<b>7,203,352</b>	<b>9,177,730</b>	<b>5,985,404</b>	<b>8,307,198</b>	<b>9,705,211</b>	<b>3,732,588</b>	<b>9,967,298</b>	<b>83,593,823</b>		
C. DISBURSEMENTS															
Certificated Salary	1,407,992	1,525,802	1,627,887	1,677,482	1,719,507	1,694,477	1,742,590	1,635,053	2,238,549	1,745,491	1,721,335	2,890,932	21,627,097		
Classified Salary	375,911	598,997	619,829	628,589	663,354	630,718	786,826	643,486	724,547	650,330	640,594	1,399,588	8,362,869		
Employee Benefits	924,189	1,070,687	1,053,079	1,094,507	1,083,155	1,069,152	1,134,349	1,080,061	1,207,146	1,097,747	1,067,719	2,369,641	14,251,032		
Supplies	(1,645)	297,000	513,012	233,725	353,171	196,340	393,210	134,859	585,516	357,630	706,891	2,745,472	6,514,981		
Services	568,865	1,342,422	1,031,958	1,080,816	788,741	656,016	1,012,815	553,313	707,812	791,681	713,314	5,385,391	14,606,144		
Capital Outlays	0	934,812	120,402	2,632,107	302,200	479,964	104,416	53,154	395,801	517,258	52,233	343,579	5,935,926		
Other Outgo	355	355	174,996	383,834	179,794	185,024	173,294	185,024	177,235	171,097	177,235	112,506	1,912,960		
Interfund Transfers Out	0	0	0	0	0	0	500,000	0	0	10,912	1,500,000	(10,912)	2,000,000		
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0		
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0		
Liabilities (including Def Rev)	2,359,013	1,541,053	1,240,866	3,447,649	28,559	(37,637)	(37,091)	121,342	(37,787)	(20,973)	3,556,243	(354,176)	11,807,061		
<b>TOTAL DISBURSEMENTS</b>	<b>5,634,680</b>	<b>7,311,128</b>	<b>6,382,029</b>	<b>11,178,709</b>	<b>5,118,481</b>	<b>5,362,324</b>	<b>5,322,139</b>	<b>4,398,503</b>	<b>5,982,681</b>	<b>5,327,311</b>	<b>10,135,084</b>	<b>14,855,021</b>	<b>87,018,070</b>		
D. NET CASH FLOW	(1,979,437)	(4,976,768)	1,964,720	(1,134,556)	16,056	1,841,028	3,855,591	1,586,901	2,314,517	4,377,900	(6,402,476)	(4,887,723)	(3,424,247)		
E. ENDING CASH	36,144,850	31,168,082	33,132,802	31,998,246	32,014,302	33,855,330	37,710,921	39,297,822	41,612,339	45,990,239	39,587,763	34,700,040	34,700,040		

**PROJECTED MONTHLY CASH FLOWS**  
**2024-2025 Annual Budget**  
**General Fund**  
**07/01/24 thru 06/30/25**

Annual Budget	X
First Interim	
Second Interim	

**District: MCFARLAND UNIFIED SCHOOL DISTRICT**

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	34,700,040	32,037,215	26,069,808	25,692,360	20,602,153	19,447,681	20,242,124	23,047,569	23,413,790	24,253,746	27,064,409	20,479,219	34,700,040	
B. RECEIPTS														
Revenue Limit:														
Property Tax	0	0	109,217	550,736	356,480	3,130,666	0	0	2,911,074	2,818,817	2,548,838	(591,528)	329,910	6,671,367
State Aid 8010-8011	1,617,263	1,617,263	2,911,074	2,911,074	0	0	0	0	0	0	0	0	3,827,202	32,892,386
State Aid 8013-8019	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EPA Fund	80112	0	2,989,117	0	0	0	2,989,117	0	0	0	0	0	0	11,821,858
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	238,608	0	270,905	1,013,737	817,835	57,821	1,564,504	1,332,464	1,000	2,774,907	2,317	506,878	8,580,976	
Other State Revenues	64,382	65,126	189,413	816,518	224,800	241,983	132,713	171,729	230,556	222,901	200,442	780,185	3,340,848	
Other Local Revenues	706,924	114,430	105,157	258,958	82,991	524,435	257,466	651,633	382,947	322,989	479,578	(215,160)	3,672,348	
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	400,231	279,660	(121,131)	2,074,913	0	(3,653,792)	3,646,135	(31,598)	(6,138)	(26,793)	(11,000)	588,715	3,139,292	
<b>TOTAL RECEIPTS</b>	<b>3,027,408</b>	<b>2,076,479</b>	<b>6,453,752</b>	<b>7,625,936</b>	<b>4,393,180</b>	<b>6,201,394</b>	<b>8,511,892</b>	<b>4,943,045</b>	<b>7,403,769</b>	<b>8,661,659</b>	<b>2,898,626</b>	<b>7,921,915</b>	<b>70,119,055</b>	
C. DISBURSEMENTS														
Certified Salaries	1,396,632	1,513,492	1,614,753	1,663,948	1,705,634	1,680,806	1,728,531	1,621,862	2,220,488	1,731,408	1,707,447	2,867,608	21,452,609	
Classified Salaries	381,915	608,563	629,728	638,628	673,348	640,791	799,392	653,763	736,119	660,716	650,926	1,421,940	8,496,429	
Employee Benefits	919,159	1,064,859	1,047,347	1,088,550	1,077,260	1,063,333	1,128,175	1,044,182	1,200,576	1,091,772	1,061,510	2,356,743	14,173,466	
Supplies	(2,444)	441,276	762,222	347,264	524,734	291,718	584,223	200,371	869,947	531,359	1,049,986	4,079,163	9,679,819	
Services	635,539	1,499,761	1,152,909	1,207,493	881,185	732,904	1,131,522	618,164	790,771	884,470	796,918	5,986,422	16,318,058	
Capital Outlays	0	1,374,463	177,028	3,870,012	444,328	705,696	153,524	78,153	581,950	760,529	76,799	505,167	8,727,649	
Other Outgo	419	419	206,347	452,599	212,004	204,340	218,171	208,987	201,749	208,987	208,987	132,862	2,255,671	
Interfund Transfers Out	0	0	0	0	0	125,000	0	0	0	0	2,728	375,000	(2,728)	500,000
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (including Def Rev)	2,359,013	1,541,053	1,240,866	3,447,649	28,559	(37,637)	(37,091)	121,342	(37,787)	(20,973)	3,556,243	(354,176)	11,807,061	
<b>TOTAL DISBURSEMENTS</b>	<b>5,690,233</b>	<b>8,043,886</b>	<b>6,831,200</b>	<b>12,716,143</b>	<b>5,547,652</b>	<b>5,406,951</b>	<b>5,706,447</b>	<b>4,576,824</b>	<b>6,563,813</b>	<b>5,850,996</b>	<b>9,483,816</b>	<b>16,992,801</b>	<b>93,410,762</b>	
D. NET CASH FLOW	(2,662,825)	(5,967,407)	(377,448)	(5,090,207)	(1,154,472)	794,443	2,805,445	366,221	839,956	2,810,663	(6,585,190)	(9,070,886)	(23,291,707)	
E. ENDING CASH	32,037,215	26,069,808	25,692,360	20,602,153	19,447,681	20,242,124	23,047,569	23,413,790	24,253,746	27,064,409	20,479,219	11,408,333	11,408,333	

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 - Certified Salaries	21,452,609.57	301	0.00	303	21,452,609.57	305	0.00	2,479,514.00	307	18,973,095.57	309
2000 - Classified Salaries	8,496,429.50	311	277,062.84	313	8,219,366.66	315	458,860.92	2,370,869.00	317	5,848,497.66	319
3000 - Employ ee Benefits	14,173,465.60	321	574,565.48	323	13,598,900.12	325	307,049.26	2,663,900.00	327	10,935,000.12	329
4000 - Books, Supplies Equip Replace. (6500)	11,028,056.83	331	1,371,705.99	333	9,656,350.84	335	1,060,037.73	7,162,099.00	337	2,494,251.84	339
5000 - Services. .. & 7300 - Indirect Costs	16,163,003.51	341	6,890.00	343	16,156,113.51	345	449,753.00	9,711,845.00	347	6,444,268.51	349
					TOTAL	69,083,340.70	365		TOTAL	44,695,113.70	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	15,682,570.33
2. Salaries of Instructional Aides Per EC 41011. ....	2100	1,611,587.88
3. STRS. ....	3101 & 3102	2,944,251.92
4. PERS. ....	3201 & 3202	556,404.13
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	396,973.14
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	3,315,588.81
7. Unemployment Insurance. ....	3501 & 3502	8,795.35
8. Workers' Compensation Insurance. ....	3601 & 3602	172,155.70
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	24,688,327.26	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). . . . .	0.00	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. . . . .	24,688,327.26	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. . . . .	55.24%	
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). . . . .	55.24%	
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). . . . .	44,695,113.70	
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 and programs that do not have a teaching component.

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	75,211,008.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,304,418.35
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	488,252.41
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,071,951.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	7651	
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)				6,560,203.64
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)				59,346,386.97
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,139.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,901.87

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.)	50,437,864.92	15,821.01
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)	50,437,864.92	15,821.01
B. Required effort (Line A.2 times 90%)	45,394,078.43	14,238.91
C. Current year expenditures (Line I.E and Line II.B)	59,346,386.97	18,901.87
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 2025-26 may be reduced by the lower of the two percentages)</p>		0.00% 0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></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

**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)

2,066,289.95

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)

41,551,946.28

**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)

4.97%

**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.

0.00

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

0.00

moved in Part III from the indirect cost pool to base costs. If none, enter zero.

**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)

3,601,400.17

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

45,810.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00
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)	408,705.52
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)	4,125,915.69
9. Carry-Forward Adjustment (Part IV, Line F)	533,995.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,659,910.82
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	34,854,313.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,796,075.56
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,176,500.23
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,137,423.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	482,697.51
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)	740,272.70
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)	234,178.73
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)	7,814,745.51
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	502,874.08
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)	2,253,695.85
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)	63,992,776.95
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	
6.45%	
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	
7.28%	
<b>Part IV - Carry-forward Adjustment</b>	
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)**

4,125,915.69

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	23,671.35
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 (5.65%) times Part III, Line B19); zero if negative	533,995.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (25.85%) times Part III, Line B19); zero if positive	0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

533,995.14

**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)** 533,995.14

Approved  
indirect  
cost rate: 5.65%

Highest  
rate used  
in any  
program: 25.85%

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	3,071,048.32	173,514.23	5.65%
01	3010	2,331,994.65	131,757.68	5.65%
01	3213	614,366.88	158,821.60	25.85%
01	3225	147,658.82	7,382.94	5.00%
01	3305	133,169.90	7,524.10	5.65%
01	3310	653,686.70	36,933.30	5.65%
01	3315	18,865.12	1,065.88	5.65%
01	3550	56,343.81	2,817.19	5.00%
01	4035	245,334.70	13,861.42	5.65%
01	4127	262,934.44	14,855.79	5.65%
01	4203	243,069.70	13,733.44	5.65%
01	5630	24,442.85	1,381.02	5.65%
01	5632	17.04	.96	5.63%
01	5634	9,771.64	2,497.19	25.56%
01	6010	436,034.67	21,801.72	5.00%
01	6053	339,486.53	19,180.99	5.65%
01	6266	470,868.23	26,604.05	5.65%
01	6332	1,498,490.42	84,664.71	5.65%
01	6387	129,050.30	7,291.34	5.65%
01	6500	3,321,482.54	187,663.76	5.65%
01	6547	177,345.00	10,020.00	5.65%
01	6650	314,120.04	17,747.78	5.65%
01	6762	310,535.54	17,545.26	5.65%
01	7220	3,035.00	171.48	5.65%
01	7339	48,501.29	2,740.33	5.65%
01	7412	222,533.63	12,573.15	5.65%
01	7413	33,993.60	1,920.64	5.65%
01	8150	2,460,662.79	138,206.28	5.62%
01	9010	1,001,360.91	6,153.85	0.61%
11	6391	450,454.08	22,522.70	5.00%
13	5310	2,039,674.26	103,207.52	5.06%
13	5320	128,272.30	6,490.58	5.06%
13	5370	8,349.29	422.48	5.06%

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	51,385,590.00	-1.42%	50,654,051.00	-1.22%	50,035,254.00
2. Federal Revenues	8100-8299	8,580,976.81	-62.39%	3,227,290.00	0.00%	3,227,290.00
3. Other State Revenues	8300-8599	3,340,846.50	56.31%	5,222,085.00	-0.93%	5,173,758.00
4. Other Local Revenues	8600-8799	3,672,348.55	-17.64%	3,024,694.00	0.00%	3,024,694.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		66,979,761.86	-7.24%	62,128,120.00	-1.07%	61,460,996.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries			21,452,609.57			20,859,350.84
b. Step & Column Adjustment			308,266.27			312,890.27
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(901,525.00)			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,452,609.57	-2.77%	20,859,350.84	1.50%	21,172,241.11
2. Classified Salaries						
a. Base Salaries			8,496,429.50			8,256,741.89
b. Step & Column Adjustment			193,517.39			198,161.81
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(433,205.00)			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,496,429.50	-2.82%	8,256,741.89	2.40%	8,454,903.70
3. Employee Benefits	3000-3999	14,173,465.60	2.02%	14,459,832.00	4.96%	15,177,437.00
4. Books and Supplies	4000-4999	9,679,816.53	-26.24%	7,139,921.00	0.00%	7,139,921.00
5. Services and Other Operating Expenditures	5000-5999	16,318,057.73	-25.56%	12,146,816.00	0.00%	12,146,816.00
6. Capital Outlay	6000-6999	8,727,648.80	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,410,724.48	4.74%	2,524,961.00	5.00%	2,651,209.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(155,054.22)	0.00%	(155,055.00)	0.00%	(155,055.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,603,697.99	-19.45%	65,732,567.73	2.06%	67,087,472.81
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(14,623,936.13)		(3,604,447.73)		(5,626,476.81)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		33,675,579.71		19,051,643.58		15,447,195.85
2. Ending Fund Balance (Sum lines C and D1)		19,051,643.58		15,447,195.85		9,820,719.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,985,772.07		8,491,881.36		6,908,468.71
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	940,421.65		740,422.00		540,422.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,125,449.86		6,214,892.49		2,371,828.33
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,051,643.58		15,447,195.85		9,820,719.04
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,125,449.86		6,214,892.49		2,371,828.33
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,125,449.86		6,214,892.49		2,371,828.33
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.96%		9.45%		3.54%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,104.78		3,088.80		3,008.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,603,697.99		65,732,567.73		67,087,472.81
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		81,603,697.99		65,732,567.73		67,087,472.81
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,448,110.94		1,971,977.03		2,012,624.18
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,448,110.94		1,971,977.03		2,012,624.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES		YES		YES	

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	51,385,590.00	-1.42%	50,654,051.00	-1.22%	50,035,254.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	731,434.85	0.00%	731,435.00	-5.00%	694,863.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,968,424.94)	5.00%	(6,266,846.00)	5.00%	(6,580,188.00)
6. Total (Sum lines A1 thru A5c)		46,148,599.91	-2.23%	45,118,640.00	-2.15%	44,149,929.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,220,026.61		17,021,577.01
b. Step & Column Adjustment				251,550.40		255,323.66
c. Cost-of-Living Adjustment						
d. Other Adjustments				(450,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,220,026.61	-1.15%	17,021,577.01	1.50%	17,276,900.67
2. Classified Salaries						
a. Base Salaries				6,065,107.43		5,852,270.01
b. Step & Column Adjustment				137,162.58		140,454.48
c. Cost-of-Living Adjustment						
d. Other Adjustments				(350,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,065,107.43	-3.51%	5,852,270.01	2.40%	5,992,724.49
3. Employee Benefits	3000-3999	11,147,976.06	2.65%	11,443,914.00	4.96%	12,011,407.00
4. Books and Supplies	4000-4999	6,285,529.08	-14.00%	5,405,529.00	0.00%	5,405,529.00
5. Services and Other Operating Expenditures	5000-5999	9,284,884.02	-13.75%	8,008,505.00	0.00%	8,008,505.00
6. Capital Outlay	6000-6999	4,040,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,000.00	-34.38%	10,500.00	5.00%	11,025.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,367,365.51)	-25.91%	(1,013,098.00)	0.00%	(1,013,098.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		53,192,157.69	-11.21%	47,229,197.02	2.04%	48,192,993.16

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,043,557.78)		(2,110,557.02)		(4,043,064.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,109,429.29		9,065,871.51		6,955,314.49
2. Ending Fund Balance (Sum lines C and D1)		9,065,871.51		6,955,314.49		2,912,250.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	940,421.65		740,422.00		540,422.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,125,449.86		6,214,892.49		2,371,828.33
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,065,871.51		6,955,314.49		2,912,250.33
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,125,449.86		6,214,892.49		2,371,828.33
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,125,449.86		6,214,892.49		2,371,828.33
F. ASSUMPTIONS						
<p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>Adjusted 2025-26 certificated and classified salaries for 2023-24 LCAP one-time carry over reflected only in the budget year. These costs will not carry over to the two subsequent years.</p>						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,580,976.81	-62.39%	3,227,290.00	0.00%	3,227,290.00
3. Other State Revenues	8300-8599	2,609,411.65	72.09%	4,490,650.00	-0.26%	4,478,895.00
4. Other Local Revenues	8600-8799	3,672,348.55	-17.64%	3,024,694.00	0.00%	3,024,694.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,968,424.94	5.00%	6,266,846.00	5.00%	6,580,188.00
6. Total (Sum lines A1 thru A5c)		20,831,161.95	-18.35%	17,009,480.00	1.77%	17,311,067.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,232,582.96		3,837,773.83
b. Step & Column Adjustment				56,715.87		57,566.61
c. Cost-of-Living Adjustment						
d. Other Adjustments				(451,525.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,232,582.96	-9.33%	3,837,773.83	1.50%	3,895,340.44
2. Classified Salaries						
a. Base Salaries				2,431,322.07		2,404,471.88
b. Step & Column Adjustment				56,354.81		57,707.33
c. Cost-of-Living Adjustment						
d. Other Adjustments				(83,205.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,431,322.07	-1.10%	2,404,471.88	2.40%	2,462,179.21
3. Employee Benefits	3000-3999	3,025,489.54	-0.32%	3,015,918.00	4.98%	3,166,030.00
4. Books and Supplies	4000-4999	3,394,287.45	-48.90%	1,734,392.00	0.00%	1,734,392.00
5. Services and Other Operating Expenditures	5000-5999	7,033,173.71	-41.16%	4,138,311.00	0.00%	4,138,311.00
6. Capital Outlay	6000-6999	4,687,648.80	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,394,724.48	5.00%	2,514,461.00	5.00%	2,640,184.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,212,311.29	-29.22%	858,043.00	0.00%	858,043.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,411,540.30	-34.87%	18,503,370.71	2.11%	18,894,479.65
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>		(7,580,378.35)		(1,493,890.71)		(1,583,412.65)

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,566,150.42		9,985,772.07		8,491,881.36
2. Ending Fund Balance (Sum lines C and D1)		9,985,772.07		8,491,881.36		6,908,468.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,985,772.07		8,491,881.36		6,908,468.71
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,985,772.07		8,491,881.36		6,908,468.71
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d represent cost adjustments for funds that expired in 2024-25. These costs will not carry over to the two subsequent years.						

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	15,000.00	0.00	0.00	(155,054.22)			0.00	500,000.00
Other Sources/Uses Detail								
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	21,831.06	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,000.00)	133,223.16	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00					500,000.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00					0.00	662,176.89
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00					662,176.89	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>15,000.00</b>	<b>(15,000.00)</b>	<b>155,054.22</b>	<b>(155,054.22)</b>	<b>1,162,176.89</b>	<b>1,162,176.89</b>		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,104.78
District's ADA Standard Percentage Level:	1.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)		3,289	3,289	
	District Regular			
	Charter School			
Second Prior Year (2022-23)		3,289	3,289	0.0% Met
	District Regular	3,272	3,272	
	Charter School			
First Prior Year (2023-24)		3,272	3,272	N/A Met
	District Regular	3,235	3,235	
	Charter School		0	
Budget Year (2024-25)		3,235	3,235	0.0% Met
	District Regular	3,181		
	Charter School	0		
<b>Total ADA</b>		<b>3,181</b>		

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**1B. Comparison of District ADA to the Standard**

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DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
	District Regular	3,451	3,451	
	Charter School			
Total Enrollment		3,451	3,451	0.0%
				Met
Second Prior Year (2022-23)				
	District Regular	3,404	3,408	
	Charter School			
Total Enrollment		3,404	3,408	N/A
				Met
First Prior Year (2023-24)				
	District Regular	3,272	3,272	
	Charter School			
Total Enrollment		3,272	3,272	0.0%
				Met
Budget Year (2024-25)				
	District Regular	3,303		
	Charter School			
Total Enrollment		3,303		

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	3,289	3,451	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,289</b>	<b>3,451</b>	<b>95.3%</b>
Second Prior Year (2022-23)			
District Regular	3,174	3,408	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>3,174</b>	<b>3,408</b>	<b>93.1%</b>
First Prior Year (2023-24)			
District Regular	3,126	3,272	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,126</b>	<b>3,272</b>	<b>95.5%</b>
		Historical Average Ratio:	94.7%
			<b>95.2%</b>
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	3,105	3,303		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,105</b>	<b>3,303</b>	<b>94.0%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	3,089	3,286		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,089</b>	<b>3,286</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	3,009	3,201		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,009</b>	<b>3,201</b>	<b>94.0%</b>	<b>Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,248.63	3,194.40	3,149.78	3,120.10
b. Prior Year ADA (Funded)		3,248.63	3,194.40	3,149.78
c. Difference (Step 1a minus Step 1b)		(54.23)	(44.62)	(29.68)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.67%)	(1.40%)	(.94%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	51,385,590.00	50,654,051.00	50,035,254.00
b1. COLA percentage	1.07%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	549,825.81	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	1.07%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)

LCFF Revenue Standard (Step 3, plus/minus 1%):

(.60%)	(1.40%)	(.94%)
-1.60% to 0.40%	-2.40% to -0.40%	-1.94% to 0.06%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,691,454.29	6,694,004.00	6,694,005.00	6,694,005.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,862,880.29	51,408,228.00	50,676,690.00	50,057,893.00
District's Projected Change in LCFF Revenue:		(.88%)	(1.42%)	(1.22%)
LCFF Revenue Standard		-1.60% to 0.40%	-2.40% to -0.40%	-1.94% to 0.06%
Status:	Met	Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	27,634,680.57	36,714,098.87	75.3%
Second Prior Year (2022-23)	31,153,610.15	42,446,643.37	73.4%
First Prior Year (2023-24)	34,842,902.74	44,485,206.05	78.3%
	Historical Average Ratio:		75.7%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.7% to 78.7%	72.7% to 78.7%	72.7% to 78.7%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
Budget Year (2024-25)	34,433,110.10	52,692,157.69	65.3%	Not Met
1st Subsequent Year (2025-26)	34,317,761.02	46,729,197.02	73.4%	Met
2nd Subsequent Year (2026-27)	35,281,032.16	47,692,993.16	74.0%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

The salary and benefit ratio is affected by ongoing construction projects in 2024-25. The District is committed to completing several construction projects using restricted ESSER funds. These projects have been delayed due to material and supply procurement issues. Co

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(.60%)	(1.40%)	(.94%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	<b>-10.60% to 9.40%</b>	<b>-11.40% to 8.60%</b>	<b>-10.94% to 9.06%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.60% to 4.40%	-6.40% to 3.60%	-5.94% to 4.06%

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	9,304,418.35		
Budget Year (2024-25)	8,580,976.81	(7.78%)	Yes
1st Subsequent Year (2025-26)	3,227,290.00	(62.39%)	Yes
2nd Subsequent Year (2026-27)	3,227,290.00	0.00%	No
<b>Explanation:</b> (required if Yes)	COVID relief ESSER funds are expiring at the end of 2024-25.		

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2023-24)	12,125,956.70		
Budget Year (2024-25)	3,340,846.50	(72.45%)	Yes
1st Subsequent Year (2025-26)	5,222,085.00	56.31%	Yes
2nd Subsequent Year (2026-27)	5,173,758.00	(.93%)	No
<b>Explanation:</b> (required if Yes)	COVID relief ESSER funds are expiring at the end of 2024-25.		

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2023-24)	5,851,825.17		
Budget Year (2024-25)	3,672,348.55	(37.24%)	Yes
1st Subsequent Year (2025-26)	3,024,694.00	(17.64%)	Yes
2nd Subsequent Year (2026-27)	3,024,694.00	0.00%	No
<b>Explanation:</b> (required if Yes)	As part of the 2022-23 audit, the District made a FMV audit adjustment to cash required to be in compliance with audit guideline. This resulted in two funds having negative balance which required a temporary loan from the general fund. In 2023-24, the FMV adjustment was reversed and the temporary loan was paid resulting in additional general fund revenue.		

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2023-24)	6,514,980.60		
Budget Year (2024-25)	9,679,816.53	48.58%	Yes
1st Subsequent Year (2025-26)	7,139,921.00	(26.24%)	Yes
2nd Subsequent Year (2026-27)	7,139,921.00	0.00%	No

Explanation:  
(required if Yes)

The budget includes LCAP and ESSER fund carryover that is projected to be spent in 2024-25. These funds are not included in the two subsequent years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2023-24)	14,606,144.38		
Budget Year (2024-25)	16,318,057.73	11.72%	Yes
1st Subsequent Year (2025-26)	12,146,816.00	(25.56%)	Yes
2nd Subsequent Year (2026-27)	12,146,816.00	0.00%	No

Explanation:  
(required if Yes)

The budget includes LCAP and ESSER fund carryover that is projected to be spent in 2024-25. These funds are not included in the two subsequent years.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2023-24)	27,282,200.22		
Budget Year (2024-25)	15,594,171.86	(42.84%)	Not Met
1st Subsequent Year (2025-26)	11,474,069.00	(26.42%)	Not Met
2nd Subsequent Year (2026-27)	11,425,742.00	(.42%)	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2023-24)	21,121,124.98		
Budget Year (2024-25)	25,997,874.26	23.09%	Not Met
1st Subsequent Year (2025-26)	19,286,737.00	(25.81%)	Not Met
2nd Subsequent Year (2026-27)	19,286,737.00	0.00%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	COVID relief ESSER funds are expiring at the end of 2024-25.
Explanation: Other State Revenue (linked from 6B if NOT met)	COVID relief ESSER funds are expiring at the end of 2024-25.
Explanation: Other Local Revenue (linked from 6B if NOT met)	As part of the 2022-23 audit, the District made a FMV audit adjustment to cash required to be in compliance with audit guideline. This resulted in two funds having negative balance which required a temporary loan from the general fund. In 2023-24, the FMV adjustment was reversed and the temporary loan was paid resulting in additional general fund revenue.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

The budget includes LCAP and ESSER fund carry over that is projected to be spent in 2024-25. These funds are not included in the two subsequent years.

**Explanation:**  
Services and Other Exps  
(linked from 6B  
if NOT met)

The budget includes LCAP and ESSER fund carry over that is projected to be spent in 2024-25. These funds are not included in the two subsequent years.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses  
(Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

76,835,011.18

b. Plus: Pass-through Revenues and Apportionments  
(Line 1b, if line 1a is No)

3% Required	Budgeted Contribution <sup>1</sup>
76,835,011.18	2,305,050.34
	2,781,035.22
	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  
 Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
 Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
a.	Stabilization Arrangements (Funds 01 and 17, Object 9750)	0,00	0,00	0,00
b.	Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,348,135.90	6,419,880.22	7,301,270.23
c.	Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0,00	0,00	0,00
d.	Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0,00	0,00	0,00
e.	Available Reserves (Lines 1a through 1d)	6,348,135.90	6,419,880.22	7,301,270.23
2.	Expenditures and Other Financing Uses			
a.	District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	64,810,419.90	68,893,593.09	75,211,008.96
b.	Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0,00
c.	Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	64,810,419.90	68,893,593.09	75,211,008.96
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.8%	9.3%	9.7%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):				
		3.3%	3.1%	3.2%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	(2,773,613.40)	43,640,674.56	6.4%	Not Met
Second Prior Year (2022-23)	(2,065,259.10)	47,446,643.37	4.4%	Not Met
First Prior Year (2023-24)	3,381,892.55	46,485,206.05	N/A	Met
Budget Year (2024-25) (Information only)	(7,043,557.78)	53,192,157.69		

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

The District will evaluate all expenditures and will defer expenses where possible to reduce or eliminate the deficit spending.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

**9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	11,716,369.31	17,566,409.24	N/A		Met
Second Prior Year (2022-23)	11,794,434.94	14,792,795.84	N/A		Met
First Prior Year (2023-24)	7,892,959.05	12,727,536.74	N/A		Met
Budget Year (2024-25) (Information only)	16,109,429.29				

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1: Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance		Status
	General Fund	(Form CASH, Line F, June Column)	
Current Year (2024-25)		11,408,333.00	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.)	3,105	3,089	3,009
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	81,603,697.99	65,732,567.73	67,087,472.81
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	81,603,697.99	65,732,567.73	67,087,472.81
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,448,110.94	1,971,977.03	2,012,624.18
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)	0,00	0,00	0,00
7. District's Reserve Standard			
(Greater of Line B5 or Line B6)	2,448,110.94	1,971,977.03	2,012,624.18

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 9792, If negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard**  
(Section 10B, Line 7):

Status:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	0,00		
2.	8,125,449.86	6,214,892.49	2,371,828.33
3.	0,00	0,00	0,00
4.	0,00	0,00	0,00
5.	0,00		
6.	0,00		
7.	0,00	0,00	0,00
8.	8,125,449.86	6,214,892.49	2,371,828.33
9.	9.96%	9.45%	3.54%
	2,448,110.94	1,971,977.03	2,012,624.18
	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

**District's Contributions and Transfers Standard:**

-10.0% to +10.0% or -\$20,000 to  
+\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(5,716,508.82)			
Budget Year (2024-25)	(5,968,424.94)	251,916.12	4.4%	Met
1st Subsequent Year (2025-26)	(6,266,846.19)	298,421.25	5.0%	Met
2nd Subsequent Year (2026-27)	(6,580,188.50)	313,342.31	5.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	1,261,255.00			
Budget Year (2024-25)	0.00	(1,261,255.00)	(100.0%)	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	2,000,000.00			
Budget Year (2024-25)	500,000.00	(1,500,000.00)	(75.0%)	Not Met
1st Subsequent Year (2025-26)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	500,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

**1a.** MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

**1b.** NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

As part of the 2022-23 audit, the District is required to book fair market adjustment to cash. In 2022-23, the adjustment resulted in a negative cash balance in Fund 21 and Fund 35. On 6/30/23, the District booked a temporary loan from the general fund to funds 21 and 35 to clear the negative cash balance. The journal entry was reversed on 7/01/23, which is reflected as a transfer in to the general fund from funds 21 and 35.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

in 2023-24, the District transferred \$1.5M from the general fund to Fund 40 for the construction of the Kern Avenue Kinder project. The construction bids were higher than anticipated.

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Fund 51 - Property Taxes	Bonds	48,509,958	
Supp Early Retirement Program	Fund 01 - General Fund	OPEB	10,980,226	
State School Building Loans				
Compensated Absences	Fund 01 - General Fund	Vacation Accrual		60,347

Other Long-term Commitments (do not include OPEB):

TOTAL:				59,550,531

Type of Commitment (continued)	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year	2nd Subsequent Year
			(2025-26)	(2026-27)
			Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,869,725	2,978,755	2,672,312	3,075,585
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,869,725	2,978,755	2,672,312	3,075,585
Has total annual payment increased over prior year (2023-24)?	Yes	No	Yes	

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

Deferred principal payments are now due resulting in higher payments. One of the 2004 bonds is paid off in 2024-25.

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**

(required if Yes)

S7. **Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

--

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund      Governmental Fund

--	--

4. OPEB Liabilities

a. Total OPEB liability

10,980,226.00

b. OPEB plan(s) fiduciary net position (if applicable)

10,980,226.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

Actuarial

d. Is total OPEB liability based on the district's estimate

6/30/2023

or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date

of the OPEB valuation

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

10,980,226.00

10,980,226.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Actuarial

d. Number of retirees receiving OPEB benefits

6/30/2023

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
395,974.68	405,579.00	434,336.00
19.00	21.00	23.00

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------------------	--------------------------	----------------------------------	----------------------------------

Number of certificated (non-management) full - time - equivalent(FTE) positions

176	168	168	168
-----	-----	-----	-----

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes
-----

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

**Negotiations Settled**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:


Yes

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?


Yes

If Yes, date of Superintendent and CBO certification:


Jun 13, 2024

3. Per Government Code Section 3547.5(c), was a budget revision adopted

to meet the costs of the agreement?

If Yes, date of budget revision board adoption:


Jul 01, 2022

End Date:

Jun 30, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

1st Subsequent Year

(2025-26)

2nd Subsequent Year

(2026-27)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement


% change in salary schedule from prior year

1.5%

or

**Multiyear Agreement**

Total cost of salary settlement


% change in salary schedule from prior year (may enter text, such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year  
(2024-25)      1st Subsequent Year  
(2025-26)      2nd Subsequent Year  
(2026-27)

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	135	153	153

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The District reached a tentative agreement with CSEA on 6/03/24. As most of the CSEA members have completed their work year and are off for the summer, CSEA was not able to ratify the tentative agreement. CSEA and the District anticipate having a ratified agreement by the August board meeting.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:	Begin Date:	Jul 01, 2024	End Date:	Jun 30, 2027
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5. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

1.5 %
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or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:


Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

7. Amount included for any tentative salary schedule increases

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Budget Year      1st Subsequent Year      2nd Subsequent Year  
(2024-25)      (2025-26)      (2026-27)

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

Budget Year      1st Subsequent Year      2nd Subsequent Year  
(2024-25)      (2025-26)      (2026-27)

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	47	46	46

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Yes
-----

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1.5%		

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?  
2. Total cost of H&W benefits  
3. Percent of H&W cost paid by employer  
4. Percent projected change in H&W cost over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step and column adjustments  
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

Yes

Jun 13, 2024

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No
Yes
No
No
Yes
No
No
No
No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

Budget, July 1

Budget 2024-25

**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)

### **EXPORT VALIDATION CHECKS**

**CASHFLOW-PROVIDE** - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: District uses the Kern County Office of Education recommended cashflow template.

Budget, July 1  
Estimated Actuals 2023-24  
**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)

**WWC** - 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	\$5,795,366.46
Explanation: Resource 3060 balances nets zero.			
01-3060-1-0000-0000-9791	3060	9791	(\$7,337.10)
Explanation: Resource 3060 balances nets zero.			
01-3060-2-0000-0000-9791	3060	9791	\$694,015.14
Explanation: Resource 3060 balances nets zero.			
01-3060-3-0000-0000-9791	3060	9791	(\$1,207,141.32)
Explanation: Resource 3060 balances nets zero.			
01-3060-4-0000-0000-9791	3060	9791	(\$607,722.33)
Explanation: Resource 3060 balances nets zero.			
01-3060-5-0000-0000-9791	3060	9791	(\$826,218.24)
Explanation: Resource 3060 balances nets zero.			
01-3060-6-0000-0000-9791	3060	9791	(\$1,255,175.31)
Explanation: Resource 3060 balances nets zero.			
01-3060-7-0000-0000-9791	3060	9791	(\$1,287,192.18)
Explanation: Resource 3060 balances nets zero.			
01-3060-8-0000-0000-9791	3060	9791	(\$1,296,832.17)
Explanation: Resource 3060 balances nets zero.			
01-3060-9-0000-0000-9791	3060	9791	(\$1,762.95)
Explanation: Resource 3060 balances nets zero.			
01-3110-0-0000-0000-9791	3110	9791	\$250,764.81
Explanation: Resource 3110 balances nets zero.			
01-3110-3-0000-0000-9791	3110	9791	\$7,371.12
Explanation: Resource 3110 balances nets zero.			
01-3110-4-0000-0000-9791	3110	9791	(\$53,894.28)
Explanation: Resource 3110 balances nets zero.			
01-3110-5-0000-0000-9791	3110	9791	(\$65,476.29)
Explanation: Resource 3110 balances nets zero.			
01-3110-6-0000-0000-9791	3110	9791	(\$58,094.46)
Explanation: Resource 3110 balances nets zero.			
01-3110-7-0000-0000-9791	3110	9791	(\$5,186.10)
Explanation: Resource 3110 balances nets zero.			
01-3110-8-0000-0000-9791	3110	9791	(\$80,945.10)
Explanation: Resource 3110 balances nets zero.			
01-3110-9-0000-0000-9791	3110	9791	\$5,460.30
Explanation: Resource 3110 balances nets zero.			
01-4035-0-0000-0000-9791	4035	9791	\$325,218.00
Explanation: Resource 4035 balances nets zero.			
01-4035-7-0000-0000-9791	4035	9791	(\$325,218.00)
Explanation: Resource 4035 balances nets zero.			

## SUPPLEMENTAL CHECKS

**DEBT-ACTIVITY - (Informational)** - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OTH.DEBT.9669	\$2,032,536.00	\$2,032,536.00

Explanation: Debt activity will be entered as part of Unaudited Actuals.