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Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

Mcfarland Unified Kern County

| NOTICE OF CRITERIA AND STAN sections 33129 and 42130) | DARDS REVIEW. This interim report was based upon and reviewed us | ing the state-adopted Criter | ia and Standards. (Pursuant to Education Code (EC) | | | | | | | |
|--|---|---------------------------------|--|--|--|--|--|--|--|--|
| Signed: | | Date: | | | | | | | | |
| | District Superintendent or Designee | • | | | | | | | | |
| NOTICE OF INTERIM REVIEW. All | action shall be taken on this report during a regular or authorized spec | al meeting of the governing | board. | | | | | | | |
| To the County Superintendent of So | chools: | | | | | | | | | |
| This interim report and cert | ification of financial condition are hereby filed by the governing board | of the school district. (Purs | uant to EC Section 42131) | | | | | | | |
| Meeting Date: | March 11, 2025 | Signed: | | | | | | | | |
| | President of the Governing Board | | | | | | | | | |
| CERTIFICATION OF FINANCIAL CONDITION | | | | | | | | | | |
| X POSITIVE CERTIFI | X POSITIVE CERTIFICATION | | | | | | | | | |
| | Governing Board of this school district, I certify that based upon curr al year and subsequent two fiscal years. | ent projections lhis district v | vill meet its financial obligations | | | | | | | |
| QUALIFIED CERTI | FICATION | | | | | | | | | |
| | Governing Board of this school district, I certify that based upon curr current fiscal year or two subsequent fiscal years. | ent projections this district n | nay not meet its financial | | | | | | | |
| NEGATIVE CERTIF | FICATION | | | | | | | | | |
| As President of the obligations for the r | Governing Board of this school district, I certify that based upon curremainder of the current fiscal year or for the subsequent fiscal year. | ent projections this district v | vill be unable to meet its financial | | | | | | | |
| Contact person for addition | nal information on the interim report: | | | | | | | | | |
| Name: | Ambelina Garcia Duran | Telephone: | 661-792-3081 | | | | | | | |
| Title: | Deputy Superintendent/CBO | E-mail: | arngarcia@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 (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| RITERIA AN | D STANDARDS | | Met | Not Me |
|------------|---|--|-----|--------|
| 1 | Average Daily Attendance | Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | х | |
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | x | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | x |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | х | |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | x |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | x |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | х | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | x | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | х |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | x | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | Х | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | × | |

Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2024-25

Mcfarland Unified Kern County

| PLEMENT | AL INFORMATION | | No | Y |
|---------|---|---|-----|---|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | х | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | х | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | x | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | х | |
| \$5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | |
| \$6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | |
| | | If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | | |
| | | If yes, 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? | x | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide posternployment benefits other than pensions (OPEB)? | х | |
| | | If yes, have there been changes since first interim in OPEB liabilities? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | x | |
| | | If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | Certificated? (Section S8A, Line 1b) | х | |
| - 1 | | Classified? (Section S8B, Line 1b) | х | |
| | | Management/supervisor/confidential? (Section S8C, Line 1b) | х | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | Certificated? (Section S8A, Line 3) | n/a | _ |
| | | Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | х | |

| DITIONAL | FISCAL INDICATORS | | No | Yes |
|----------|--|--|----|-----|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | х | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | x |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | х |
| 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 or current fiscal year? | х | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current 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? | х | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | х | |
| 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). | х | |
| 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? | х | |

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2024-25 Second Interim AVERAGE DAILY ATTENDANCE

Mcfarland Unified Kern County

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|---|---|--|---|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 3,180.91 | 3,180.91 | 3,139.68 | 3,182.25 | 1.34 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 3. Total Basic Aid Open Enrollment Regular ADA | | | | | | |
| Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | 0.00 | |
| 4. Total, District Regular ADA | | | | | | |
| (Sum of Lines A1 through A3) | 3,180.91 | 3,180.91 | 3,139.68 | 3,182.25 | 1.34 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 13.49 | 13.49 | 19.63 | 19.63 | 6.14 | 46.0% |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: | | | | | | |
| Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund | | | | | | |
| (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA | | | | | | |
| (Sum of Lines A5a through A5f) | 13.49 | 13.49 | 19,63 | 19.63 | 6.14 | 46.0% |
| 6. TOTAL DISTRICT ADA | | | | | | |
| (Sum of Line A4 and Line A5g) | 3,194.40 | 3,194.40 | 3,159.31 | 3,201.88 | 7.48 | 0.0% |
| 7. Adults in Correctional Facilities | | | | | 0.00 | |
| 8. Charter School ADA | | | | | | |
| (Enter Charter School ADA using | | | | | | |
| Tab C. Charter School ADA) | | | | | | |

MCFARLAND UNIFIED SCHOOL DISTRICT General Fund Balance Multi-Year Projection

| Report | |
|----------|--|
| Interim | |
| 2nd | |
| 024-2025 | |
| | |

| Description | ZUZ4-ZUZ3 Unrestricted | Restricted T | teport Total | ZUZ4-ZU Zuz4-ZU | 2024-2025 2nd Interim Report | Keport Total | ZUZ4-ZU Lurestricted | zuz4-zuz5 zna interim keport ricted Restricted To | eport Total |
|--|------------------------|--------------|-----------------|--------------------|------------------------------|-----------------|-------------------------|--|----------------|
| | | | | | | | | | |
| Funded ADA (MUSD & KCSOS Community School) | | | 3,201.88 | | | 3,168.88 | | | 3,146.64 |
| COLA | | | 1.70% | | | 2.43% | | | 0.00% |
| Gap Funding | | | 90.45% | | | 89.96% | | | 89.19% |
| ADA per student | | | 16,144 | | | 16,504 | | | 16,440 |
| REVENUES: | | | | | | | | | |
| LCFF Revenues | 51,732,943 | 0 | 51,732,943 | 52,299,134 | 0 | 52,299,134 | 51,729,897 | 0 | 51,729,897 |
| Federal Revenues | 0 | 8,619,603 | 8,619,603 | 0 | 3,200,834 | 3,200,834 | 0 | 3,200,834 | 3,200,834 |
| Other State Revenues | 779,834 | 8,095,279 | 8,875,113 | 779,834 | 5,626,455 | 6,406,288 | 779,834 | 5,609,198 | 6,389,031 |
| Other Local Revenues | 995,020 | 3,666,051 | 4,661,070 | 0 | 3,272,218 | 3,272,218 | 0 | 3,118,304 | 3,118,304 |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | (6,283,187) | 6,283,187 | 0 | (6,597,346) | 6,597,346 | 0 | (6,927,214) | 6,927,214 | 0 |
| Total Revenues | 47,224,609 | 26,664,119 | 73,888,728 | 46,481,621 | 18,696,853 | 65,178,474 | 45,582,517 | 18,855,550 | 64,438,067 |
| EXPENDITURES: | | | | | | | | | |
| Certificated Salary | 17,401,011 | 4,182,030 | 21,583,041 | 17,662,026 | 3,912,568 | 21,574,594 | 17,926,956 | 3,971,257 | 21,898,213 |
| Classified Salary | 5,938,695 | 2,653,828 | 8,592,523 | 6,081,223 | 2,603,465 | 8,684,689 | 6,227,173 | 2,665,948 | 8,893,121 |
| Benefits | 11,118,281 | 3,162,112 | 14,280,394 | 11,963,282 | 3,189,299 | 15,152,581 | 12,648,621 | 3,368,851 | 16,017,472 |
| Supplies | 5,411,840 | 6,655,947 | 12,067,787 | 4,531,840 | 5,214,506 | 9,746,346 | 4,531,840 | 5,214,506 | 9,746,346 |
| Services | 9,479,392 | 9,573,487 | 19,052,879 | 9,479,392 | 3,904,790 | 13,384,182 | 9,479,392 | 3,904,790 | 13,384,182 |
| Capital Outlays | 7,447,923 | 3,926,562 | 11,374,485 | 1,000,000 | 662,317 | 1,662,317 | 1,000,000 | 0 | 1,000,000 |
| Other Outgo - excl. Indirect Costs (Spec. Education) | 16,000 | 2,280,378 | 2,296,378 | 10,500 | 2,394,397 | 2,404,897 | 11,025 | 2,514,117 | 2,525,142 |
| Other Outgo - Indirect Costs | (1,768,522) | 1,604,807 | (163,716) | (1,302,328) | 1,138,613 | (163,716) | (1,302,328) | 1,138,613 | (163,716) |
| Transfers Out | 500,000 | 400 | 500,400 | 500,000 | 0 | 500,000 | 500,000 | 0 | 500,000 |
| Total Expenditures | 55,544,619 | 34,039,553 | 89,584,172 | 49,925,934 | 23,019,956 | 72,945,890 | 51,022,679 | 22,778,083 | 73,800,761 |
| Excess (Deficiency) of Revenue | (8,320,010) | (7,375,433) | (15,695,444) | (3,444,313) | (4,323,103) | (7,767,416) | (5,440,162) | (3,922,533) | (9,362,695) |
| FUND BALANCE: | | | | | | | | | |
| Net Beginning General Fund Balance | 21,962,363 | 22,104,169 | 44,066,533 | 13,642,353 | 14,728,736 | 28,371,089 | 10,198,040 | 10,405,633 | 20,603,673 |
| Audit Adjustment & Restatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending General Fund Balance | 13,642,353 | 14,728,736 | 28,371,089 | 10,198,040 | 10,405,633 | 20,603,673 | 4,757,879 | 6,483,100 | 11,240,978 |
| Components of Ending Fund: | | | | | | | | | |
| a) Restricted - Cash and Prepaids | 0 | (14,728,736) | (14,728,736) | 0 | (10,405,633) | (10,405,633) | 0 | (6,483,100) | (6,483,100) |
| b) Committed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LCAP expenses deferred to 2024-25 | | | | 0 | | | 0 | | |
| c) Assigned | 971,008 | 0 | 971,008 | 971,008 | 0 | 971,008 | 971,008 | 0 | 971,008 |
| Lottery | 971,008 | 0 | 971,008 | 971,008 | O | 971,008 | 971,008 | 0 | 971,008 |
| Unrestricted Ending General Fund Balance | 12,671,345 | | 12,671,345 | 9,227,032 | 3 | 9,227,032 | 3,786,871 | | 3,786,871 |
| Unrestricted Fund Balance Available for Reserves | 12,671,345 | 0 | 12,671,345 | 9,227,032 | 0 | 9,227,032 | 3,786,871 | 0 | 3,786,871 |
| Doesno | | | 14 1405 | | | 42 RE9/ | | | £ 13% |
| | | | | | | | | | |

| Descríption | Object Codes | Projected Year Totals (Form 01I) (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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1, LCFF/Revenue Limit Sources | 8010-8099 | 51,732,942.68 | 1.09% | 52,299,134.00 | (1.09%) | 51,729,897.00 |
| 2, Federal Revenues | 8100-8299 | 8,619,602.64 | (62.87%) | 3,200,834.00 | 0.00% | 3,200,834.00 |
| 3. Other State Revenues | 8300-8599 | 8,875,112.58 | (27.82%) | 6,406,289.00 | (.27%) | 6,389,032.00 |
| 4, Other Local Revenues | 8600-8799 | 4,661,070.38 | (29.80%) | 3,272,218.00 | (4.70%) | 3,118,304.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 400.00 | (100.00%) | 0.00 | 0.00% | 0.0 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.0 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.0 |
| 6. Total (Sum lines A1 thru A5c) | | 73,889,128.28 | (11.79%) | 65,178,475.00 | (1.14%) | 64,438,067.0 |
| B, EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| Certificated Salaries | | | | | | |
| a, Base Salaries | | | | 21,583,040.92 | | 21,574,594.2 |
| b. Step & Column Adjustment | | | | 318,836.37 | | 323,618.9 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.0 |
| d. Other Adjustments | | | | (327,283.00) | | 0.0 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 21,583,040.92 | (.04%) | 21,574,594.29 | 1.50% | 21,898,213.2 |
| Classified Salaries Classified Salaries | 1000 1000 | 21,000,040.02 | (10170) | | | |
| a. Base Salaries | | | | 8,592,523.14 | | 8,684,688.5 |
| b. Step & Column Adjustment | | | | 203,547.38 | | 208,432.5 |
| | | - | | 0.00 | | 0.0 |
| c. Cost-of-Living Adjustment | | | | (111,382.00) | | 0.0 |
| d. Other Adjustments | 2000-2999 | 8,592,523.14 | 1.07% | 8,684,688.52 | 2.40% | 8,893,121.0 |
| e Total Classified Salaries (Surn lines B2a thru B2d) | | 14,280,393.62 | 6.11% | 15,152,581.00 | 5.71% | 16,017,472.0 |
| 3. Employee Benefits | 3000-3999 | | | 9,746,346.00 | 0.00% | 9,746,346.0 |
| 4. Books and Supplies | 4000-4999 | 12,067,787.38 | (19.24%) | | 0.00% | 13,384,182.0 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 19,052,878.96 | (29,75%) | 13,384,182.00 | | |
| 6. Capital Outlay | 6000-6999 | 11,374,485.00 | (85.39%) | 1,662,317.00 | (39.84%) | 1,000,000.0 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400- 7499 | 2,296,378.31 | 4.73% | 2,404,897.00 | 5.00% | 2,525,142.0 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (163,715.55) | 0.00% | (163,715.00) | 0.00% | (163,715.0 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 500,400.00 | (.08%) | 500,000.00 | 0,00% | 500,000.0 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.0 |
| 10. Other Adjustments | | | | 0.00 | | 0.0 |
| 11. Total (Sum lines B1 thru B10) | | 89,584,171.78 | (18.57%) | 72,945,890.81 | 1.17% | 73,800,761.2 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (15,695,043.50) | | (7,767,415.81) | | (9,362,694.2 |
| D. FUND BALANCE | | | | | | |
| Net Beginning Fund Balance (Form 01I, line F1e) | | 44,066,532.50 | | 28,371,489.00 | | 20,604,073.1 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 28,371,489.00 | | 20,604,073.19 | | 11,241,378.9 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.0 |
| b. Restricted | 9740 | 14,729,135.82 | | 10,406,033.42 | | 6,483,501.3 |
| c. Committed | | | V | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.0 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.0 |
| d, Assigned | 9780 | 971,008.10 | | 971,008.10 | | 971,008. |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 12,671,345.08 | | 9,227,031.67 | | 3,786,869. |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 28,371,489.00 | | 20,604,073.19 | | 11,241,378,95 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1, General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0,00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,671,345.08 | | 9,227,031.67 | | 3,786,869.51 |
| c. Unassigned/Unappropriated | 9790 | 0,00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances | | | | | | |
| (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 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 E1 thru E2c) | | 12,671,345.08 | | 9,227,031.67 | | 3,786,869.51 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 14.14% | | 12.65% | | 5.13% |
| b. If you are the SELPA AU and are excluding special education pass-through funds:1. Enter the name(s) of the SELPA(s): | | | | | | |
| 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 | | | | | | 0.00 |
| 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 | | 2 120 69 | | 3,115.13 | | 3,034.5 |
| (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter p | rojections) | 3,139.68 | | 3,115.15 | | 0,004.3 |
| 3. Calculating the Reserves | | 89,584,171.78 | | 72,945,890.81 | | 73,800,761.2 |
| a. Expenditures and Other Financing Uses (Line B11) | a Na) | 0,00 | | 0.00 | | 0.0 |
| b, Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a i | | | | | | 73,800,761.2 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) |) | 89,584,171.78 | | 72,945,890.81 | | 13,000,101.2 |
| d, Reserve Standard Percentage Level | | | | 3% | | 39 |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | | | |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,687,525.15 | | 2,188,376,72 | | 2,214,022.8 |
| f. Reserve Standard - By Amount | | | | 0.00 | | |
| (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0,00 | | 0,00 | | 0.0 |
| g, Reserve Standard (Greater of Line F3e or F3f) | | 2,687,525.15 | | 2,188,376,72 | | 2,214,022.8 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| | | stricted | | | | /NJNXKF(2024-25 |
|---|--------------------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| Description | Object Codes | Projected Year Totals (Form 01I) (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; | | | | | | |
| сиrrent year - Column A - is extracted) | | | | | | |
| A, REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 51,732,942.68 | 1.09% | 52,299,134.00 | (1,09%) | 51,729,897.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0,00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 779,833.60 | 0.00% | 779,834.00 | 0.00% | 779,834.00 |
| 4. Other Local Revenues | 8600-8799 | 995,019.51 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 400.00 | (100.00%) | 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 | (6,283,586.99) | 4.99% | (6,597,346.00) | 5,00% | (6,927,214.00) |
| 6. Total (Sum lines A1 thru A5c) | | 47,224,608.80 | (1.57%) | 46,481,622.00 | (1.93%) | 45,582,517.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1, Certificated Salaries | | | | | 3 1 | |
| a. Base Salaries | | | | 17,401,010.80 | | 17,662,025.96 |
| b. Step & Column Adjustment | | | | 261,015.16 | | 264,930.39 |
| c. Cost-of-Living Adjustment | | | 1 | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 17,401,010.80 | 1.50% | 17,662,025.96 | 1.50% | 17,926,956.35 |
| Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,938,694,78 | | 6,081,223.45 |
| b. Step & Column Adjustment | | | | 142,528.67 | | 145,949.36 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | 1 | | - 1 | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,938,694.78 | 2.40% | 6,081,223.45 | 2.40% | 6,227,172.81 |
| 3. Employee Benefits | 3000-3999 | 11,118,281.35 | 7.60% | 11,963,282.00 | 5.73% | 12,648,621.00 |
| Books and Supplies | 4000-4999 | 5,411,839.94 | (16.26%) | 4,531,840.00 | 0.00% | 4,531,840.00 |
| Services and Other Operating Expenditures | 5000-5999 | 9,479,391.53 | 0.00% | 9,479,392.00 | 0.00% | 9,479,392.00 |
| 6. Capital Outlay | 6000-6999 | 7,447,923.05 | (86.57%) | 1,000,000.00 | 0.00% | 1,000,000.00 |
| 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 |
| 0. Other Outes. Transfers of Indirect Contr. | 7300-7399 | | (26.36%) | (1,302,328.00) | 0.00% | (1,302,328.00) |
| Other Outgo - Transfers of Indirect Costs Other Financing Uses | 7300-7399 | (1,768,522.45) | (20.36%) | (1,302,328.00) | 0.0076 | (1,302,320.00) |
| 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) | | 55,544,619.00 | (10.12%) | 49,925,935.41 | 2.20% | 51,022,679,16 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (8,320,010.20) | | (3,444,313.41) | | (5,440,162.16) |
| D. FUND BALANCE | | | | | | |
| 1.Net Beginning Fund Balance(Form 01I, line F1e) | | 21,962,363.38 | | 13,642,353.18 | | 10,198,039.77 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 13,642,353.18 | | 10,198,039.77 | | 4,757,877.61 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | 0.1 | |
| c. Committed | ľ | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | - | |
| d. Assigned | 9780 | 971,008.10 | | 971,008.10 | | 971,008,10 |
| e. Unassigned/Unappropriated | 0700 | 40.074.045.00 | | 0 227 024 67 | | 2 700 000 54 |
| Reserve for Economic Uncertainties | 9789 | 12,671,345.08 | | 9,227,031.67 | | 3,786,869.51 |

Mcfarland Unified Kern County

2024-25 Second Interim General Fund Multiyear Projections Unrestricted

15 73908 0000000 Form MYPI F827NJNXKF(2024-25)

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0,00 | | 0.00 | | 0.00 |
| f, Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 13,642,353.18 | | 10,198,039,77 | | 4,757,877,61 |
| E, AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 12,671,345.08 | | 9,227,031.67 | | 3,786,869,51 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent | | | | | | |
| y ears 1 and 2; current y ear - Column A - is extracted) | | | | | | |
| 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 (Sum lines E1a thru E2c) | | 12,671,345.08 | | 9,227,031,67 | | 3,786,869_51 |

F. ASSUMPTIONS

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.

| Description | Object Codes | Projected Year Totals (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) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 8,619,602.64 | (62,87%) | 3,200,834.00 | 0.00% | 3,200,834.00 |
| 3, Other State Revenues | 8300-8599 | 8,095,278.98 | (30.50%) | 5,626,455.00 | (.31%) | 5,609,198,00 |
| 4. Other Local Revenues | 8600-8799 | 3,666,050.87 | (10.74%) | 3,272,218.00 | (4.70%) | 3,118,304.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | 6,283,586.99 | 4.99% | 6,597,346.00 | 5,00% | 6,927,214.00 |
| 6. Total (Sum lines A1 thru A5c) | | 26,664,519.48 | (29,88%) | 18,696,853.00 | .85% | 18,855,550.0 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,182,030.12 | | 3,912,568.33 |
| b. Step & Column Adjustment | | | | 57,821.21 | | 58,688.5 |
| c. Cost-of-Living Adjustment | | | l i | | | |
| d. Other Adjustments | | | | (327,283.00) | | |
| e. Total Certificated Salaries (Surn lines B1a thru B1d) | 1000-1999 | 4,182,030.12 | (6.44%) | 3,912,568.33 | 1.50% | 3,971,256.8 |
| 2. Classified Salaries | | | | | | |
| a, Base Salaries | | | | 2,653,828.36 | | 2,603,465.0 |
| b. Slep & Column Adjustment | | | | 61,018.71 | | 62,483.10 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (111,382.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,653,828.36 | (1.90%) | 2,603,465.07 | 2.40% | 2,665,948.2 |
| 3. Employee Benefits | 3000-3999 | 3,162,112.27 | .86% | 3,189,299.00 | 5.63% | 3,368,851.0 |
| 4. Books and Supplies | 4000-4999 | 6,655,947.44 | (21.66%) | 5,214,506.00 | 0.00% | 5,214,506.0 |
| Services and Other Operating Expenditures | 5000-5999 | 9,573,487.43 | (59.21%) | 3,904,790.00 | 0,00% | 3,904,790.0 |
| 6, Capital Outlay | 6000-6999 | 3,926,561.95 | (83.13%) | 662,317.00 | (100.00%) | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400- 7499 | 2,280,378.31 | 5.00% | 2,394,397.00 | 5.00% | 2,514,117,0 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,604,806.90 | (29.05%) | 1,138,613.00 | 0.00% | 1,138,613.0 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 400.00 | (100.00%) | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 34,039,552.78 | (32.37%) | 23,019,955.40 | (1.05%) | 22,778,082.0 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (7,375,033.30) | 4 | (4,323,102.40) | | (3,922,532,08 |
| D. FUND BALANCE | | | | | | |
| Net Beginning Fund Balance (Form 01I, line F1e) | | 22,104,169.12 | | 14,729,135.82 | | 10,406,033.4 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 14,729,135.82 | | 10,406,033.42 | | 6,483,501,3 |
| 3. Components of Ending Fund Balance (Form 01I) | | ,. = 0,100.32 | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 14,729,135.82 | | 10,406,033.42 | | 6,483,501.3 |
| c. Committed | -1.10 | , | | | | |
| | 9750 | | | | | |
| Stabilization Arrangements Other Commitments | 9760 | | | | 1 | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | 0700 | | | 9 (| | |
| e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties | 9789 | | | | | |

15 73908 0000000 Form MYPI F827NJNXKF(2024-25)

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|-----------------|---|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 14,729,135,82 | | 10,406,033,42 | | 6,483,501.34 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a, Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | 1 | |
| (Enter current year reserve projections in Column A, and other reserve | | | | | | |
| projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 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) | | | | | | |

F. ASSUMPTIONS

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.

Several categorical funds expire in 2024-25 resulting in a decrease of certificated and classified salaries and benefits in 2025.26

3/6/20255:26 PM

| Color & Base General Control Color & Base General Control Color & Base General Control Color | LOCAL CONTROL FUNDING FORMULA | | | | 2021-22 | | | | | 2022-23 |
|--|---|-------------------------|----------------------------|--|--|--|------------------------------|-----------|-------------------------------|--|
| Color Colo | LCFF ENTITIEMENT CALCULATION Calculation Factors | COLA & gmentation 5.07% | Base Grant Proration 0.00% | ig a | %E0 | COLA & Augmentat Augmentat 13.26% 3PY Average | | 89.5 | 를 입 등 | , |
| | Grades TK-3 Grades 4-6 Grades 9-12 Subtract Necessary Small School ADA and Funding Total Base, Supplemental, and Concentration Grant NSS Allowance | \$ \$ 28,7 | Grade Sp. 5 1,113 | upplemental 1,609 \$ 1,479 1,523 1,811 5,373,378 \$ | 4 H A O H | ADA 1,015.46 \$ 793.82 494.01 982.73 | \$ \$ | 3 \$ 600 | \$ \$ 7,55 | \$ 4 5 4 5 4 5 4 5 5 5 5 5 5 5 5 5 5 5 5 |
| 1906 Gent | TOTAL BASE | 94 \$ 28,7 | ν | 5,373,378 | 11 | 3,286.02 \$ | \$ | 401 | \$ 7 | \$ 47,140,974 |
| 12.23 base 2.022.23 ADA 2.022. | ADD ONS: Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commercing 2023-24) Small School District Bus Replacement Program (COLA added commercing 2023-24) Transitional Kindergarten (Commercing 2022-23) | ТК АВА | - TK Add-on rate | , vs | | | 54.49 TK Add-or | ₩. | 3.00 | \$ 722,511 161,865 153,280 |
| 12.25 Rue 2002.23 ADA 5 5 5 144.28 23 25 25 24 28 25 25 24 28 25 25 24 28 25 25 24 28 25 25 24 28 25 25 24 28 25 25 25 25 25 25 25 | 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 | | | | \$ 42,894,8 \$ 42,894,8 (6,445,7 \$ 36,449,0 (17,093,5) \$ 19,355,7 | 22 22 23 25 | | | | \$ 48,178,630 \$ 48,178,630 (7,385,973) \$ 40,792,657 (3,205,771) \$ 37,586,886 |
| 1) 10 10 10 10 10 10 10 | MINIMUM STATE AID CALCULATION 2012-13 RI/Charter Gen BG adjusted for ADA | | 12-13 Rate \$ 6,144,28 | 2021-22 ADA 3,305.94 | 20,312 | /A 21 | 12-13 Ra \$ 6,1 | 2022 | 4DA 6.02 | N/A \$ 20,190,227 |
| (17,059,572) (17, | 2012-13 NSS Allowance (deficited) Minimum State Aid Adjustments Income Your Domarty Twee first iau | | , •• | | 18 AAS 1 | | v. | 41 | | (7 385 973) |
| \$ 4,043,519 \$ 4,043,519 \$ 4,043,519 \$ 5,13,355,771 \$ 19,355,771 \$ 19,355,771 \$ 19,355,771 \$ 10,275 \$ 12,275 \$ 12,275 \$ 13,00% 1,887 \$ 19,351,115 \$ 19,355,771 | Less Education Protection Account Entitlement Subtotal State Aid for Historical RL/Charter General BG Categorical Minimum State Aid | | | | (17,093,5 \$ 4,043,5 | 95) (96) (19 | | | | |
| ### State | Charter School Categorical Block Grant adjusted for ADA Minimum State Ald Guarantee Before Proration Factor Proration Factor Minimum State Ald Guarantee | | , | v | \$ 4,043,5 | ්ලු <u> </u> ලු | | | v. | \$ 13,642,002 0.00% |
| State Aid Prior to Offset | CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA | | | | | | | | | |
| \$ 19,355,771 \$ 12,975 \$ 12,975 \$ 13,00% 1,687 \$ 10,935,771 \$ 10,555,771 \$ 11,32% 5,283,808 \$ 12,975 \$ 12,975 \$ 13,00% 1,687 \$ 10,033,296 \$ 14,59% 940,218 \$ 0,00% \$ 19,171,333 \$ 42,894,822 \$ 14,59% 19,171,333 | Unset. Minimum State Aid Prior to Offset Total Minimum State Aid with Offset | | | | 5060 - 3 | . if i | | | | |
| \$ 19,355,771 \$ 42,894,822 12,975 13,00% 1,687 | State Aid Before Additional State Aid | | | | \$ 19,355,7 | 771 | | | | \$ 37,586,886 |
| \$ 42,894,822 12,375 5,283,808 \$ 12,975 13,00% 1,687 | ADDITIONAL STATE AID LCFF State Ald, Adjusted for Minimum State Ald Guarantee | | | | \$ 19,355,7 | 7.1 | | | | \$ 37,586,886 |
| 2021-22 \$ 19,355,771 17,093,296 6,445,755 \$ 42,894,822 \$ 42,894,822 | LCFF Entitlement, excludes Categorical MSA and before CDE transfer, Choice & Charter Si. Change Over Prior Year LCFF Entitlement Per Ad (excluding Categorical MSA) Per-ADA Change Over Prior Year Basic Aid Steus (school districts only) | iuppiemental | | | 42,8 | 922 975 Aid | | 5,28 | ,308 ,587 | \$ 48,178,630 14,662 Non-Basic Aid |
| | 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 Supplemental Funding) | | | I E | 2021-2 \$ 19,355; 17,093, 6,445; \$ 42,894, | 2 771 755 755 | 94.1 14.5 0.01 44.6 | 18, 19 | 26 1,115 1,218 1,333 | \$ 37,586,886 9,205,771 7,385,973 |

| 3PV Ave ADD | LA & Base Grant | | | | | | |
|---|---|--|---|---|----------------------------------|--|--|
| ADA ADA Bushara Sessary Small School ADA and Funding bupplemental, and Concentration Grant ce E Structional Improvement Block Grant chool Transportation (CotA added commencing 2023-24) of District Bush Replacement Program (CotA added commencing 2023-24) Il Kindergarten (Commencing 2023-23) IRECOVERY TARGET PAYMENT TK ADA | Augmentation Proration 8.22% 0.00% | Unduplicated Pupil Percentage 90.53% 90.53% | | COLA & Augmentation 1.07% | Base Grant Proration 0.00% | Unduplicated Pupil Percentage 90.45% 90.45% | |
| 3,256.09 Tuctional Improvement Block Grant ool Transportation (COLA added commencing 2023-24) District Bus Replacement Program (COLA added commencing 2023-24) TK ADA ECOVERY TARGET PAYMENT | Base Grade Span 9,919 \$ 1,032 10,069 10,867 12,015 312 | Concentration 2,529 2,325 2,325 2,394 2,847 | 1 11 | | Grade Span \$ 1,043 : 316 | Concentra | 0 2 4 4 1 |
| Instructional Improvement Block Grant School Transportation (COLA added commencing 2023-24) Instructional Improvement Program (COLA added commencing 2023-24) and Kindergarten (Commencing 2022-23) INC RECOVERY TARGET PAYMENT | \$ 34,713,736 \$ 1,333,535 \$ \$ 34,713,736 \$ 1,333,535 \$ | 6,526,719 \$ 8,324,938 6,526,719 \$ 8,324,938 | \$ 50,898,928 \$ 50,898,928 | \$ 34,529,587 3,201.88 \$ 34,529,587 | \$ 1,309,897 \$ | 6,483,363 \$ 8,258,313 6,483,363 \$ 8,258,313 | 13 \$ 50,581,160 - 13 \$ 50,581,160 |
| ECONOMIC RECOVERY TARGET PAYMENT | 59.14 TK Add-on rate \$ | 3,044.00 | \$ 722,511 175,170 180,022 TK | TK ADA 68.01 | 68.01 TK Add-on rate \$ | 3,077.00 | \$ 722,511 177,044 209,267 |
| LCFF Entitlement Before Adjustments Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT Local Revenue (Including RDA) Gross State Aid Net State Aid | | | \$ 51,976,631 \$ 51,976,631 (5,613,259) \$ 45,363,329 \$ 39,479,981 | | | | \$ 51,689,982 \$ 51,689,982 (6,466,263) \$ 45,223 (5,847,348) \$ 39,376,371 |
| MINIMUM STATE AID CALCULATION 2012-13 RL/Charter Gen BG adjusted for ADA | 12-13 Rate 2 \$ 6,144.28 | 2023-24 ADA 3,256.09 | N/A \$ 20,006,329 | | 12-13 Rate 2 \$ 6,144.28 | 2024-25 ADA 3,201.88 | N/A \$ 19,673,247 |
| 2012-13 NSS Allowance (cefricited.) Minimum State and Adjustment Less Current Year Property Taxes/In-Lieu Less Education Protection Account Entitlement Subtotal State Ald for Historical RL/Charter General BG | ç. Ve | 213 | (6,613,259) (5,883,391) \$ 7,509,679 | | | | (6,466,263) (5,847,348) \$ 7,359,636 |
| Lategorical Minimum State Aid Charter School Categorical Block Grant adjusted for ADA Minimum State Aid Guarantee Before Proration Factor Proration Factor Minimum State Aid Guarantee | * | a 84 | \$ 11,553,198 0.00% | | X | USI) | \$ 11,403,155 0.00% \$ 11,403,155 |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Infinierum State Ald plus Property Taxes Including RDA | | 5 | | | | | |
| Minimum State Aid Prior to Offset Total Minimum State Aid with Offset | | 27 | | | | | 4 0 (0 |
| State Aid Before Additional State Aid | | <i>y</i> . | \$ 39,479,981 | | | | \$ 39,376,371 |
| ADDI IONAL SIATE AND LCFF State AId, Adjusted for Minimum State Aid Guarantee | | | \$ 39,479,981 | | | | \$ 39,376,371 |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler Change Over Prior Year | 7.88% | 3,798,001 | \$ 51,976,631 | | -0.55% | (286,649) | \$ 51,689,982 |
| LCFF Entitement Per Abd (excluding Categorical MSA) Per-Ab Change Over Prior Year Basic Aid Status (school districts only) | 8.87% | 1,301 | 15,963 Non-Racir Aid | | 1.13% | 181 | 16,144 Non-Rasic Ald |
| DESIGNED STATES OF THE STATES | | Increase | 2023-24 | | 1 | Increase | 2024-2 |
| State Aid Education Protection Account | 5.04% | 1,893,095 | \$ 39,479,981 5,883,391 | | -0.26% | (103,610) | \$ 39,376,371 5,847,348 |
| Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes Tratal I (FE Fevriudes Bases, bid Choire and Basis Aid Sumulamental Eundina) | -10.46% 0.00% | (772,714) | 6,613,259 | | -2.22% 0.00% -0.48% | (146,996) | 6,466,263 |

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|------|---|-------------------------|
| CMAI | | SCAL CRISIS & MANAGEMEN |
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| LUCAL CONTROL FUNDING FORMULA | | | | 4 | 2027 | | | | | 7 | 77-9707 |
|---|----------------------------------|-------------------------|-------------------------------|-------------------------|------------------------------|----------------------------------|----------------------|----------------------|-------------------------------|-------------------------|------------------------|
| LCF ENTITLEMENT CALCULATION | | | | | | | | | | | |
| | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | ed tage | | COLA & Augmentation | | Base Grant Proration | Unduplicated Pupil Percentage | ad age | |
| Calculation Factors | 2.45% 3PY Average ADA Base | o.oo% Grade Span | Supplemental Co | 69.90% Concentration | Total | 0.00% 3PY Average ADA Base | | E | tal | os.15% Concentration | Total |
| Grades TK-3 | | 10,269 \$ 1,068 | , | ٠٠ س | 14,775,006 | 909.46 \$ | 45 | ∞ | 2,022 \$ | 2,519 \$ 1 | \$ 14,441,109 |
| Grades 7-8 | | 10,733 | 1,931 | | | | 10,733 | | 1,915 | | 7,228,221 |
| Grades 9-12 Subtract Necessary Small School ADA and Funding | 1,009.54 | 12,439 323 | 2,296 | | 7 | | 12,439 | 323 | 2,276 | | 18,188,885 |
| Total Base, Supplemental, and Concentration Grant NSS Allowance | \$ 35,07 | 076,402 \$ 1,315,220 | \$ 6,547,581 \$ | 8,269,633 \$ 5 | \$ 51,208,836 | \$ 34,8 | 34,858,609 \$ 1, | 1,299,981 \$ 6, | 8 \$ 696'644'9 | 8,035,705 \$ 5 | \$ 50,644,264 |
| TOTAL BASE | 3,168.88 \$ 35,07 | 076,402 \$ 1,315,220 | \$ 6,547,581 \$ | 8,269,633 \$ 5 | \$ 51,208,836 | 3,146.64 \$ 34,8 | 34,858,609 \$ 1, | 1,299,981 \$ 6, | 6,449,969 \$ | 8,035,705 \$ 5 | \$ 50,644,264 |
| ADD ONS: Targeted Instructional Improvement Block Grant | | | | ς, | 722,511 | | | | | ₩. | 722,511 |
| Home-to-School Transportation (COLA added commencing 2023-24) Small School District Bus Replacement Program (COLA added commencing 2023-24) | | : | | | | | i | | | | 181,346 |
| Transitional Kindergarten (commencing 2022-23) Economic Beconsed Tablest Davment | TK ADA | 59.15 TK Add-on rate | \$ 3,152.00 | | 185,441 | IK ADA | 5/.b/ IK Add-on rate | ٨ | 3,152.00 | | 181,//6 |
| LCFF Entitlement Before Adjustments | | | | \$ | \$ 52,299,134 | | | | | S | \$ 51,729,897 |
| Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT | | | | \$ 5 | \$ 52,299,134 | | | | | \$ | \$ 51,729,897 |
| Local Revenue (including RDA) Gross State Aid | | | | \$4 | (6,466,263) \$ 45,832,871 | | | | | \$ 4 | \$ 45,263,634 |
| Education Protection Account Entitlement Net State Ald | | | | \$3 | (5,926,783) | | | | | \$ | (5,885,921) |
| MINIMUM STATE AID CALCULATION | | 12-13 Rate | 2025-26 ADA | | N/A | | 12-13 Rate | | 2026-27 ADA | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | \$ 6,144.28 | 3,168.88 | \$ 1 | \$ 19,470,486 | | ₩. | 1.28 | 3,146.64 | \$ | \$ 19,333,837 |
| 2012-13 NSS Allowance (deficited) Minimum State Aid Adjustments | | ı vs | | | 10. 10 | | v | ē | | | ** |
| Less Current Year Property Taxes/In-Lieu | | | | | (6,466,263) | | | | | | (6,466,263) |
| Less Education Frogestion Account Entitlement. Sobototal State Ald for Historical RL/Charter General BG Control Missions State And Ald | | | | s. | 7,077,440 | | | | | ₩. | 6,981,653 |
| Charter School Grant adjusted for ADA | | • | i <u>ŭ</u> | 2 | 11 130 000 | | | | 8 | Į | ¢ 11 00E 170 |
| Minimum State Ald Guarantee Berlor Profation Factor Protation actaion Minimum State Ald Guarantee | | | | . <i>-</i> | 0.00% | | | | | · • | 0.00% |
| CHARTER SCHOOL MINIMUM STATE AID OFFSET | | | | l) | | | | | | | |
| LCFF Entitlement Minimum State Aid plus Property Taxes including RDA | | | | | | | | | | J. | * 4 |
| Offset Minimum State Aid Prior to Offset | | | | I | | | | | | ļ | KCI+1 |
| Total Minimum State Aid with Offset | | | | J | | | | | | ŀ | |
| State Aid Before Additional State Aid | | | | S. | \$ 39,906,088 | | | | | ν. · | \$ 39,377,713 |
| ADDITIONAL STATE AID | | | | หรื | \$ 30 906 088 | | | | | n i | \$ - \$ |
| LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supple | ppler | | | | \$ 52,299,134 | | | | | S | \$ 51,729,897 |
| Change Over Prior Year LCFF Entitlement Per ADA (excluding Categorical MSA) | | 1.18% | 609,152 | | 16,504 | | | -1.09% | (569,237) | | 16,440 |
| Per-ADA Change Over Prior Vear | | 2.23% | 360 | 74 | Mon-Daris Aid | | | -0.39% | (64) | Ž | Non-Rasir Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | | | | | | | | | |
| State Aid | | 1.35% | Increase 529,717 | φ. - | 2025-26 39,906,088 | | 7 | -1.32% | Increase (528,375) | w | 2026-27 39,377,713 |
| Education Protection Account Property Taxes Net of In-Lieu Transfers | | 0.00% | • | | 5,926,783 | | 0 | | i. | | 5,885,921 6,466,263 |
| Charter In-Lieu Taxes | | 0.00% | T-25 OC 2 | | 4 53 300 134 | | | 0,00% | (528 375) | ľ | ¢ 51 779 997 |
| lotal Lurr (Excludes basic Ald Unoice and basic Ald Supplemental runding) | | 1.02% | TANAT | 7 | 76,439,134 | | | 0/10 | (-150,010) | | 22,120,000 |

| LOCAL CONTROL FUNDING FORMULA | | | | 2027-28 | | | | | 2028-29 |
|--|-------------------------------------|-----------------------------|-----------------------------|---|--|---|---|----------------------|--|
| L CFF ENTITLEMENT CALCULATION Calculation Factors | COLA & Augmentation 0.00% | Base Grant Proration 0.00% | ig of | 89.00% | COLA & Augmentation 0,00% 3PY Average | Base Grant Proration 0.00% | Unduplicated Pupil Percentage 89.00% 89.00% | cated entage 89.00% | t- to |
| Grades TK-3 Grades 4-6 Grades 9-7-8 Grades PL-8 Subtract Necessary Small School ADA and Funding | 57 \$ 10 31 10 72 10 49 12 | \$ 1,068 | \$ | φ | 885.25 \$ 717.18 457.87 1,016.62 | , s | \$ 2,018 \$ 1,910 2,272 | | \$ 14,040,475 10,458,761 6,875,132 18,150,772 |
| Total Base, Supplemental, and Concentration Grant NSS Allowance TOTAL BASE | \$ 34,560,865 | \$ 1,290,062 \$ | 6,381,466 \$ 6,381,466 \$ 7 | 7,923,056 \$ 50,155,449 7,923,056 \$ 50,155,449 | \$,076.92 \$ | 34,126,571 \$ 1,273,815 - 34,126,571 \$ 1,273,815 | \$ 6,301,269 \$ | \$ 7,823,485 | \$ 49,525,140 |
| ADD ONS: Targeted Instructional Improvement Block Grant Home-to-School Transportation (COLA added commencing 2023-24) Small School Distribe Bus Replacement Program (COLA added commencing 2023-24) Transitional Kindergarten (Commencing 2022-23) | TK ADA 57.38 | 57.38 TK Add-on rate \$ | 3,152.00 | \$ 722,511 181,346 180,862 | 1 6 7 7 7 7 7 7 8 9 | 55.84 TK Add-on rate | \$ 3,152.00 | | \$ 722,511 181,346 |
| ECONOMIC RECOVERY TARGET PAYMENT LCFF Entitlement Before Adjustments Miscellaneous Adjustments ADJUSTED LCFF ENTITLEMENT Local Revenue (including RDA) Gross State Adid Gross State Adid Net State Adid | | | | \$ 51,240,168 \$ 51,240,168 (6,466,263) \$ 44,773,908 (5,829,509) \$ 38,944,396 | · 호 · 호 중 · 호 · | | | , , , | \$ 50,605,005 \$ 50,605,005 (6,466,263) \$ 44,138,742 (5,756,962) \$ 38,381,780 |
| MINIMUM STATE AID CALCULATION 2012-13 RL/Charter Gen BG adjusted for ADA 2012-13 NSS Allowance (deficited) | | 12-13 Rate 2 \$ 6,144.28 | 2027-28 ADA 3,116.09 | N/A \$ 19,146,129 | N/A 129 | 12-13 Rate \$ 6,144.28 \$ | 2028-29 ADA 3,076.92 | | N/A \$ 18,905,458 |
| Minimum State Aid Adjustments Less Current Year Property Taxes/In-Lieu Less Education Protection Account Entitlement Less Education Protection Account Entitlement Subtotal State Aid for Historical RL/Charter General BG Categorical Minimum State Aid Minimum State Aid Guarantee Before Proratton Factor Minimum State Aid Guarantee Before Proratton Factor | | 24 | ¥. | (6,466,263) (5,829,509) (5,829,509) \$ (6,830,357 4,043,519 \$ 10,893,876 0,00% | · (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) | , | × | 9 2 : | (6,466,263) (5,756,962) \$ 6,682,233 4,043,519 \$ 10,725,752 |
| Minimum State Ald Guarantee CHARTER SCHOOL MINIMUM STATE AID OFFSET LCFF Entitlement Minimum State Aid plus Property Taxes including RDA Offset Minimum State Aid Prior to Offset | | | | \$ 10,893,876 | ا ، ، ، ، اوا | | | | \$ 10,725,752 |
| Total Minimum State Aid with Offset State Aid Before Additional State Aid ADDITIONAL STATE AID | | | | \$ 38,944,396 | - le a | | | | \$ 38,381,780 |
| LLFF State Alu, Acquisted for Minimum State Alu Guarantee LLFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier Change Over Prior Year LCFF Entitlement Per ADA (excluding Categorical MSA) Per-ADA Change Over Prior Year Basic Ald Status (school districts only) | | -0.95% 0.02% | (489,729) 4 | \$ 51,240,168 \$ 51,240,168 16,444 Non-Basic Aid | 144 144 | -1.24% | % (635,163) % 3 | | \$ 50,605,005 \$ 50,605,005 16,447 Non-Basic Ald |
| LCFF SOURCES INCLUDING EXCESS TAXES State Aid Education Protection Account Property Taxes Net of In-Lieu Transfers Charter In-Lieu Taxes Tax-11 For Ecoundary and Actions and Basis Aid Sunalizations | | -1.10% 0.00% 0.00% | (433,317) | 2027-28 \$ 38,944,396 5,829,509 6,466,263 | % 8 8 ° 8 | -1.44% 0.00% 0.00% | (562,616) | | \$ 38,381,780 5,756,962 6,466,263 |
| iotai LCFF (Excludes Basic Aid Choice and Basic Aid Supplementai Funding) | | - | CMAT - | ANTALE & | 90 | A/AAVT | laga(gan) | | |

| Control No. | And a first for the first form for the first form for the first form for the first for the first form for the f | | | | 3006/10/1 | | | | |
|--|--|--------------------------------|--------------------|-------------|-------------|--------------------|--------------------|--------------------|--------------------|
| Non-Applicable 2022-24 | iveraliain oiineu (73906) - 2024-23 zhu intenin kepont | | | | 1/31/2023 | | | | |
| Non-Application | DETAILED ADA CALCULATION | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Non-Applicable 1,000.71 1,000.34 1,000.54 1,000.74 1,0 | Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | 2018-19 ADA | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA |
| Contribution 979.959 479.95 570.14 511.29 511.29 504.46 711.29 511.29 504.46 711.29 511.29 504.46 711.29 711 | Grades TK-3 | Mon Applicable | 1,020.71 | 1,020,71 | 1,002.30 | 920.26 | 915.57 | 907.27 | 900.18 |
| Contribution 1792836 4779.98 520.16 51.13 51.04.46 51.04.46 51.13 51.04.46 51.04.46 51.13 51.04.46 51.04. | Grades 4-6 | בני בכטב (יושון | 808.22 | 808.22 | 761.90 | 720.89 | 744.88 | 732.02 | 726.30 |
| Control Control | Grades 7-8 | Olitil 2022-23 | 479.98 | 479.98 | 520,16 | 511.29 | 504.46 | 468.82 | 465.15 |
| 2005-20 Non-Applicable 3,288.86 3,283.70 3,188.82 3,126.22 3,126. | Grades 9-12 | Certification | 979,95 | 979.95 | 954.34 | 999.38 | 961.31 | 1,031.57 | 1,023.50 |
| Confidentials | LCFF Subtotal | <u> </u> | 3,288.86 | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 |
| CONT-200-No. 3,288.86 3,288.66 3,288.66 3,288.66 3,288.66 3,288.66 3,288.66 3,288.66 3,288.66 3,288.66 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.86 3,288.70 3,288.80 3,288.70 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288.80 3,288.70 3,288 | NSS | | * | | * | * | 340 | * | + |
| Non-Application 2003-20 AAA 2002-13 AAA 2002-23 AAA 2002-23 AAA 2002-24 AA | Combined Subtotal | | 3,288.86 | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 |
| Non Applicable 1,020.71 1,002.30 950.26 915.57 90.72 950.72 | Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | 2019-20 ADA | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA |
| The billion parameter patric patric parameter patric patri | Grades TK-3 | Alon Applicable | 1,020.71 | 1,002.30 | 950.26 | 915.57 | 907.27 | 900.18 | 876.89 |
| Cuttle color Cutt | Grades 4-6 | בר בכסב ויידון | 808.22 | 761.90 | 720.89 | 744.88 | 732.02 | 726.30 | 707.51 |
| Particular Par | Grades 7-8 | Ontil 2022-25 | 479.98 | 520.16 | 511.29 | 504.46 | 468.82 | 465.15 | 453.12 |
| ## More that Name is planted for vi-Current year charter shifth. ADA for the Hold Name is and a price year average ## ADA for the Hold Name is and a price | Grades 9-12 | Certification | 979.95 | 954.34 | 88.666 | 961.31 | 1,031.57 | 1,023.50 | 997.03 |
| The read decrement year during a high percentage of part of the find thermless palameted for correct year other training and percentage of the find thermless palameted for correct year during 12000-21 Abob | LCFF Subtotal | :na | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 | 3,034.55 |
| The field farmless palared for current year charter shift in the field farmless palared for current year charter shift in the field farmless palared for current year charter shift in the field farmless palared for current year charter shift in the field farmless palared for ref. current year charter shift in the field farmless and 3-prior year average 1,002.30 1 | NSS | , | . 0 | | | (0) | 96 | (9) | (4) |
| Part | Combined Subtotal | | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 | 3,034.55 |
| 1,000.71 1,000.30 | Prior Year ADA for the Hold Harmless (adjusted for current year charter shift) | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA | 2023-24 ADA | 2024-25 ADA | 2025-26 ADA | 2026-27 ADA | 2027-28 ADA |
| 908.22 76.190 70.000 70 | Grades TK-3 | 1,020.71 | 1,002.30 | 920.26 | 915.57 | 907.27 | 900.18 | 876.89 | 873.33 |
| ## Size of a parameter shift to bring the recentage >-50%, adjusted for +/- current year charter shift the for the hold harmless and 3-ption year average ### Figure 1.002.30 47.958 55.234 595.324 595.324 595.324 315.622 31.95.68 31.15.13 3.5.64 5.288.66 3.285.70 3.181.82 3.126.22 3.195.68 3.115.13 3.5.64 5.288.66 3.285.70 3.181.82 3.126.22 3.195.68 3.115.13 3.5.64 6.288.66 3.285.70 3.181.82 3.126.22 3.195.68 3.115.13 3.5.64 6.288.66 3.285.70 3.181.82 3.126.22 3.195.68 3.115.13 3.5.64 6.288.66 3.285.70 3.181.82 3.126.22 3.135.13 3.5.64 6.288.66 3.285.70 3.182.23 3.135.13 3.135.13 6.288.66 3.285.70 3.182.23 3.135.13 3.135.13 6.288.67 3.182.23 3.149.25 3.137.01 3.135.13 6.288.67 3.182.23 3.135.13 3.135.13 3.135.13 6.288.67 3.138.23 3.135.13 3.135.13 3.135.13 6.288.67 3.138.23 3.135.13 3.135.13 3.135.13 6.288.67 3.138.23 3.135.13 3.135.13 3.135.13 6.288.67 3.138.23 3.135.13 3.135.13 3.135.13 6.288.70 3.138.23 3.135.13 3.135.13 3.135.13 6.288.70 3.138.23 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.13 3.135.13 3.135.13 3.135.13 3.135.13 6.288.70 3.138.12 3.135.13 3.135.13 3.135.13 3.135.13 6.298.70 3.138.12 3.135.13 3.135.13 3.135.13 3.135.13 6.298.70 3.138.12 3.135.13 3.135.13 3.135.13 3.135.13 6.298.70 3.138.12 3.135.13 3.135.13 3.135.13 3.135.13 3.135.13 6.298.70 3.138.12 3.135.13 3.135.13 3.135.13 3.135.13 3.135.13 6.298.70 3.138.12 3.135.13 3.135.13 3.135.13 | Grades 4-6 | 808.22 | 761.90 | 720.89 | 744.88 | 732.02 | 726.30 | 707.51 | 704.63 |
| ## 1995 959.34 95 | Grades 7-8 | 479.98 | 520.16 | 511.29 | 504.46 | 468.82 | 465.15 | 453.12 | 451.28 |
| ### State ### St | Grades 9-12 | 979.95 | 954.34 | 986.38 | 961.31 | 1,031.57 | 1,023.50 | 997.03 | 992.98 |
| ### Prior Year ADA for Charter Shift rest included NSS ADA in Charter School Shift rest in Charter School Sh | LCFF Subtotal | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 | 3,034.55 | 3,022.22 |
| 3,288 6 3,28.70 3,181.82 3,126.22 3,136.8 3,115.13 3,136.8 3, | NSS | i i | × | * | 8 | 190 | œ | (0) | * |
| Non Applicable Until 2022-23 0% < | Combined Subtotal | 3,288.86 | 3,238.70 | 3,181.82 | 3,126.22 | 3,139.68 | 3,115.13 | 3,034.55 | 3,022.22 |
| Non Applicable Until 2022-23 0% 0% 0% 0% 4)- Effective beginning in 2022-23 0% 0% 0% 0% 0% Non Applicable Until 2022-23 1,014.57 991.09 956.04 924.37 907.67 8 Non Applicable Until 2022-23 792.78 763.67 742.56 742.56 732.60 774.40 775.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.01 37.72.02 77.53.02 77.53.02 77.53.02 37.53.02 37.53.02 37.53.02 37.53.02 37.53.02 < | Net Adjustment to Prior Year ADA for Charter Shift | | | | | | | | |
| Non Applicable Until 2022-23 0% < | Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift | | 33 | S.* | 9 | 34 | ¥ | × | |
| Non Applicable 0% 0% 0% 0% Until 2022-23 0% 0% 0% 0% 0% R)-Effective beginning in 2022-23 1,014.57 991.09 956.04 924.37 907.67 8 Non Applicable 792.78 763.67 742.56 742.56 732.60 734.40 734. | Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift | 134 | 9 | 117 | 0.70 | • | 794 | (3) | 9.9 |
| ## Orbit 2022-23 **The Effective baginning in 2022-23 **The Effective baginning in 2022-23 **Non Applicable 792.78 **ST72.13 * | Second prior year charter school shift percentage | Non Applicable | ((*) | 5,00 | 3.0 | | G | (O | ()* |
| R) - Effective beginning in 2022-23 1,014,57 991.09 956.04 924,37 907,67 8 Non Applicable Until 2022-23 792.78 763.67 74.36 774.90 774.90 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 774.00 775.01 3/127.01 | Prior year charter school shift percentage | Until 2022-23 | %0 | %0 | %0 | %0 | %0 | %0 | 960 |
| Rh - Effective beginning in 2022-23 1,014.57 991.09 956.04 924.37 907.67 8 Non Applicable Office and Control of Co | | | | | | | | | 9 |
| Non Applicable 1,014.57 991.09 956.04 924.37 907.67 8 Until 2022-23 792.78 763.67 743.66 732.60 734.40 7 Until 2022-23 971.41 977.89 971.68 997.42 1,005.46 1,005.45 1,005.46 1,005.4 | Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter | shift) - Effective beginning l | n 2022-23 | | | | | | |
| Non Applicable 792.78 763.67 742.56 732.60 734.40 734.40 Until 2022-23 493.37 507.89 971.87 494.86 4794.86 1,004.46 1,005.46 1,005.46 1,005.46 1,182.25 3,149.25 3,127.01 <th>Grades TK-3</th> <td></td> <td>1,014.57</td> <td>991.09</td> <td>926.04</td> <td>924.37</td> <td>202.67</td> <td>894.78</td> <td>883.46</td> | Grades TK-3 | | 1,014.57 | 991.09 | 926.04 | 924.37 | 202.67 | 894.78 | 883.46 |
| Until 2022-23 493.37 503.81 511.97 494.86 479.48 479.48 479.48 479.48 479.48 479.48 479.48 479.48 479.48 479.48 479.48 479.25 1,005.46 1,005.46 3,127.01 | Grades 4-6 | Non Applicable | 792.78 | 763.67 | 742.56 | 732.60 | 734.40 | 721.94 | 712.81 |
| 1,002.30 950.26 3,182.25 3,149.25 1,005.46 1,005.46 1,000.30 950.26 950.26 915.57 907.27 900.18 876.89 876.30 770.89 774.88 732.02 726.30 707.51 250.16 511.29 504.46 468.82 465.15 997.03 876.30 3,138.70 3,138.70 3,138.70 3,138.82 3,139.68 3,115.13 3,034.55 3,136.12 87.38.70 3,181.82 3,126.22 3,139.68 3,115.13 3,034.55 3,126.22 87.39.68 3,115.13 3,034.55 3,126.22 87.39.68 3,115.13 3,034.55 3,126.22 87.39.68 3,136.12 3,034.55 3,136.12 87.39.68 3,136.12 3,034.55 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.12 87.39.68 3,136.13 87.39.6 | Grades 7-8 | Until 2022-23 | 493.37 | 503.81 | 511.97 | 494.86 | 479.48 | 462.37 | 456.52 |
| 3,272.13 3,236.46 3,182.25 3,149.25 3,127.01 3,0 3,272.13 3,236.46 3,182.25 3,149.25 3,127.01 3,0 1,002.30 950.26 915.57 907.27 900.18 876.89 761.90 720.89 744.88 732.02 726.30 707.51 520.16 511.29 504.46 468.82 465.15 453.12 994.34 999.38 961.31 1,031.57 1,031.57 3,913.68 3,238.70 3,181.82 3,126.22 3,139.68 3,115.13 3,034.55 3,1 (50.16) (56.88) (55.60) 13.46 (24.55) (80.58) Decline Decline Decline Decline | Grades 9-12 | | 971.41 | 977.89 | 971.68 | 997.42 | 1,005.46 | 1,017.37 | 1,004.50 |
| 1,002.30 950.26 915.57 907.27 900.18 876.89 876.90 761.90 720.89 744.88 732.02 726.30 707.51 950.18 876.89 876.89 744.88 732.02 726.30 707.51 950.18 876.89 876.89 744.88 732.02 726.30 707.51 950.18 876.89 876.89 744.88 732.02 726.30 707.51 950.46 959.38 961.31 1,031.57 1,023.50 997.03 875.89 875 | LCFF Subtotal | | 3,272.13 | 3,236.46 | 3,182.25 | 3,149.25 | 3,127.01 | 3,096,46 | 3,057.29 |
| 1,002.30 950.26 915.57 907.27 900.18 876.89 876.89 876.90 7751.90 775.90 | NSS | • | * 600 | | - C | | | * 000 0 | , C30 t |
| 1,002.30 950.26 915.57 907.27 900.18 876.89 876.89 876.89 720.89 | Combined Subtoral | | 3,272.13 | 3,235.45 | 5,182.25 | 3,149.25 | 3,127.01 | 3,095.45 | 67.7cn,c |
| 1,002.30 950.26 915.57 907.27 900.18 876.89 | Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average | i)• | | 3 | ** | 2.4 |) % | | * |
| 1,002.30 950.26 915.57 907.27 900.18 876.89 8 87 | Current Year ADA | | | | | | | | |
| 1,000 1,00 | Grades TK-3 | 1,002.30 | 950.26 | 915.57 | 907.27 | 900.18 | 876.89 | 873.33 | 849.77 |
| S20.16 S11.29 S04.46 468.82 465.15 453.12 4 | Grades 4-6 | 761.90 | 720.89 | 744.88 | 732.02 | 726.30 | 707.51 | 704.63 | 685.63 |
| 1,023.50 | Grades 7-8 | 520.16 | 511.29 | 504.46 | 468.82 | 465.15 | 453.12 | 451.28 | 439.11 |
| 3,238.70 3,181.82 3,126.22 3,139.68 3,115.13 3,034.55 3,139.68 3,115.13 3,034.55 3,139.68 3,135.13 3,034.55 3,139.68 3,135.13 3,034.55 3,139.68 3,135.13 3,034.55 3,139.68 3,135.13 3,034.55 3,135.13 3,1 | Grades 9-12 | 954.34 | 999.38 | 961.31 | 1,031.57 | 1,023.50 | 997.03 | 992.98 | 966.19 |
| 4)238.70 3,181.82 3,126.22 3,139.68 3,115.13 3,034.55 3,034.55 (excludes NSS ADA) (50.16) (56.88) (55.60) 13.46 (24.55) (80.58) Decline Decline Decline Decline Decline Decline | LCFF Subtotal | 3,238.70 | 3,181,82 | 3,126,22 | 3,139.68 | 3,115.13 | 3,034,55 | 3,022.22 | 2,940.70 |
| (excludes NSS ADA) (50.16) (56.88) (55.60) 13.46 (24.55) (80.58) (56.00) Decline Decline Decline Decline Decline | NSS NSS | 02.000 | . 000 | 1 100 | 01000 | 2 110 12 | 2 024 55 | רר כרח ב | 07 070 7 |
| (50.16) (56.88) (55.60) 13.46 (24.55) (80.58) Decline Decline Decline Decline Decline | רסוותונים פתסוסוקו | 9,236.70 | 3,101,02 | 3,120.22 | 'n | et,ett,e | 0,400,0 | 3,022.22 | 0,046,2 |
| מינייין אינייין | Change in LCFF ADA (excludes NSS ADA) | (50.16) | (56.88) Decline | (55.60) | | (24.55) Decline | (80.58) Decline | (12.32) Decline | (81.53) Decline |
| | | Decilife | ספרוווופ | ספרווופ | | רפרווופ | Decille | | الموا الم |

 $2024.25\,\mathrm{2nd}$ Interim LCFF Revenue-FCMAT LCFF Calculator (v25.2b) ADA page 1 of 2

| McFarland Unified (73908) · 2024 25 2nd Interim Report | | | | 1/31/2025 | | | | |
|---|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| DETAILED ADA CALCULATION | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Funded LCFF ADA (greater of current year, prior year or 3-prior year average) | | | | | | | | |
| Grades TK-3 | 1,020.71 | 1,014.57 | 991.09 | 956.04 | 924.37 | 29'206 | 894.78 | 883,46 |
| Grades 4-6 | 808,22 | 792.78 | 763.67 | 742.56 | 732,60 | 734.40 | 721.94 | 712.81 |
| Grades 7-8 | 479.98 | 493.37 | 503.81 | 511.97 | 494,86 | 479.48 | 462,37 | 456.52 |
| Grades 9-12 | 979.95 | 971.41 | 977.89 | 971.68 | 997.42 | 1,005.46 | 1,017.37 | 1,004.50 |
| Subtotal | 3,288.86 | 3,272.13 | 3,236.46 | 3,182.25 | 3,149.25 | 3,127.01 | 3,096.46 | 3,057.29 |
| | Prior Year | 3PY Average |
| Funded NSS ADA | | | | | | | | |
| Grades TK-3 | * | (0) | (0) | * | * | ě | × | × |
| Grades 4-6 | (A) | æ | * | • | • | 8 | æ | * |
| Grades 7-8 | ** | | × | * |)* | • | × | (0) |
| Grades 9-12 | 9 | 29 | 20 | :it | × | î | * | * |
| Subtotal | 18. | II¥ | ⊕ | 7.8 | ¥ | 87 | ** | SK |
| NPS CDS & COF Onerated | | | | | | | | |
| Grades TK-3 | 1.00 | 0.89 | 1.79 | 1.79 | 1.79 | 1.79 | 1.79 | 1.79 |
| Grades 4-6 | 1.68 | 1.04 | 4.37 | 4.37 | 4,37 | 4.37 | 4.37 | 4.37 |
| Grades 7-8 | ** | 0.64 | 1,35 | 1.35 | 1.35 | 1,35 | 1.35 | 1.35 |
| Grades 9-12 | 14.40 | 11,32 | 12.12 | 12.12 | 12.12 | 12.12 | 12.12 | 12.12 |
| Subtotal | 17.08 | 13.89 | 19.63 | 19.63 | 19.63 | 19.63 | 19,63 | 19.63 |
| ACTUAL ADA (Current Year Only) | | | | | | | | |
| Grades TK-3 | 1,003.30 | 951.15 | 917.36 | 90.606 | 901.97 | 878,68 | 875.12 | 851.56 |
| Grades 4-6 | 763.58 | 721.93 | 749.25 | 736.39 | 730.67 | 711.88 | 709,00 | 00'069 |
| Grades 7-8 | 520.16 | 511,93 | 505,81 | 470.17 | 466.50 | 454.47 | 452,63 | 440.46 |
| Grades 9-12 | 968.74 | 1,010.70 | 973,43 | 1,043.69 | 1,035.62 | 1,009.15 | 1,005.10 | 978.31 |
| Total Actual ADA | 3,255.78 | 3,195.71 | 3,145,85 | 3,159.31 | 3,134.76 | 3,054.18 | 3,041.85 | 2,960.33 |
| TOTAL FUNDED ADA, LCFF & NSS | | | | | | | | |
| Grades TK-3 | 1,021.71 | 1,015.46 | 992.88 | 957.83 | 926.16 | 909.46 | 896.57 | 885.25 |
| Grades 4-6 | 06'608 | 793.82 | 768.04 | 746.93 | 736.97 | 738.77 | 726.31 | 717.18 |
| Grades 7-8 | 479,98 | 494.01 | 505.16 | 513.32 | 496.21 | 480.83 | 463.72 | 457.87 |
| Grades 9-12 | 994.35 | 982.73 | 10.066 | 983.80 | 1,009.54 | 1,017.58 | 1,029.49 | 1,016,62 |
| Total Funded ADA | 3,305.94 | 3,286.02 | 3,256.09 | 3,201.88 | 3,168.88 | 3,146.64 | 3,116.09 | 3,076.92 |
| Funded Difference (Funded ADA less Actual ADA) | 50,16 | 90.31 | 110.24 | 42.57 | 34.12 | 92.46 | 74.24 | 116.59 |
| FUNDED ADA for the Transitional Kindergarten Add-on | | | | | | | | |
| Current Year TK ADA | 2-8 Jan 18 | 54.49 | 59.14 | 68.01 | 59.15 | 57.67 | 57.38 | 55.84 |
| | | | | | | | | |

2024-25 2nd Interim LCFF Revenue-FCMAT LCFF Calculator (v25.2b) ADA page 2 of 2 $\,$



| | | | | | | | | | | FISCAL CRISIS ASSISTA | FISCAL CRISIS & MANAGEMENT |
|------------|--|------------------------|------------------------------|------------------------|------------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Σ | McFarland Unified (73908) - 2024-25 2nd Interim Report | | | | | | 1/31/25 | | | | |
| ā | EDUCATION PROTECTION ACCOUNT | | | | | | | | | | |
| | | OHAIII | CDE P-2 | SHARE | CDE P-2 | 5************************************** | | | | | |
| | | Calculated* 2021-22 | Certification* 2022-23 | Calculated* 2022-23 | Certification* 2023-24 | Calculated* 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| EDU. | EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | 2 305 F | 3 285 62 | 3 286 02 | 3 256 09 | 3 256 09 | 3 201 88 | 3.168.88 | 3.146.64 | 3.116.09 | 3.076.92 |
| A-2 | | | | \$ 200 | 5 200 | \$ 200 | \$ 200 \$ | | 200 \$ | 200 \$ | 200 |
| A-3 | | \$ 661,188 | \$ 657,124 | 657 | \$ 651,218 | \$ 651,218 | | 633,776 | \$ 629,328 \$ | 623,218 \$ | 615,384 |
| EP | EPA PROPORTIONATE SHARE CAP | | | | | | | | | | |
| 83,4 | | \$ 7,041.60 | | \$ 7,503.53 | \$ 8,120.32 | \$ 8,120.32 | | | \$ 8,406.65 \$ | | 8,407 |
| 94 | | 3,305.94 | | 3,286.02 | 3,256.09 | 3,256.09 | 3,201.88 | 3,168.88 | 3,146.64 | 3,116.09 | 3,076.92 |
| <u>~</u> | | 84.10 | | 89.65 | 66'96 | 96.99 | 98.03 | 80.66 | 100.14 | 101.21 | 102.29 |
| 80 | 8-12 Current Year Funded ADA, including NSS | | | 3,286.02 | | | 3,201.88 | | | 3,116.09 | |
| 468 | 89+813 Adjusted Total Revenue Limit | \$ 23,557,137 | | \$ 24,951,243 | \$ 26,756,301 | \$ 26,756,301 | \$ 26,592,382 | \$ 26,953,638 | \$ 26,767,806 \$ | 26,511,257 \$ | 26,181,328 |
| 810 | B10,B14 Current Year Adjusted NSS Allowance | | | Ş | s | \$ | \$ | | \$ | 5 | |
| <u></u> | B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 7 | | \$ 24,951,243 | \$ 26,756,301 | \$ 26,756,301 | \$ 26,592,382 | 26,953,638 | 5 26,767,806 \$ | 26,511,257 \$ | 26,181,328 |
| œ (| | | 5 7,315,560 | 5 7,385,973 | 5 6,613,259 | \$ 6,613,259 | 5 6,466,263 | 6,466,263 | 5 6,466,263 5 | 6,466,263 \$ | 6,466,263 |
| ń | B-18 EPA Proportionate Snare Lap (b-16 - b-17; if less than 0, b-18 = 0) | 786'111'11 4 | \$ 17,632,645 | 0/7'595'/1 \$ | 5 20,143,042 | \$ 20,143,042 | \$ 40,125,119 \$ | 20,487,373 | ¢ 545,105,02 ¢ | c0,044,334 | 15,713,003 |
| EP, | EPA PROPORTIONATE SHARE | | - 10 <u>-</u> - 4 | | | | | | | | |
| 3 | | \$23,557,137 | \$ 24,948,205 | \$24,951,243 | \$26,756,301 | \$26,756,301 | \$26,592,382 | \$26,953,638 | \$26,767,806 | \$26,511,257 | \$26,181,328 |
| <u>3 3</u> | Statewide EPA Proportionate Share Katio (05 0] P-2 certification) EPA Proportionate Share (C-1 * C-2) | \$ 17,755,384 | 12./4/80911% \$ 3,180,350 | \$ 3,205,771 | \$ 5,883,391 | \$ 5,883,391 | \$ 5,847,348 | 5,926,783 | \$ 5,885,921 \$ | \$, 829,509 \$ | 5,756,962 |
| EP, | EPA ENTITLEMENT | | | | 111- | | | | | | |
| 0-1 | 1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3) | \$ 17,111,382 | \$ 3,180,350 | \$ 3,205,771 | \$ 5,883,391 | \$ 5,883,391 | \$ 5,847,348 | \$ 5,926,783 | \$ 5,885,921 \$ | \$ 829,509 | 5,756,9 |
| D-2 | 2. Miscellaneous Adjustments** | \$ | .5 | -\$ | ψ̈́ | * | ሳ | ψ. | ᢢ | ℴ | ❖ |
| D-3 | 3 Adjusted EPA Entitlement (D-1 + D-2) | 17,111,382 | 3,180,350 | 3,205,771 | 5,883,391 | 5,883,391 | 5,847,348 | 5,926,783 | 5,885,921 | 5,829,509 | 5,756,962 |
| ۵ | 4 Prior Year Annual Adjustment | (155,549) | \$ (165,029) | (165,029) | \$ 25,421 | 25,421 | K (| | | | |
| D-5 | -5 P2 Entitlement Net of PY Adjustment | 16,955,833 | \$ 3,015,321 | 3,040,742 | \$ 5,908,812 | 5,908,812 | 5,847,348 | 5,926,783 | 5,885,921 | 5,829,509 | 5,756,962 |
| 25 | Statewide EPA Proportionate Share Ratio (as of Annual certification) Adjusted EPA Allocation (used to calculate LCF Revenue) | 75.37156903% | 12.84814107% | 12.84814107% | 21.98880689% \$ 5,883,391 | 21.98880689% | 21.98880689% 5,847,348 | 21.98880689% 5,926,783 | 21.98880689% 5,885,921 | 21.98880689% 5,829,509 | 21.98880689% 5,756,962 |

*CDE P-2 Certification and Calculated columns can be compared to determine accruals aents, Enter accrual information on Data Entry tab.
**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of isso an LEA when it is overpaid. EPA State Aid object 8011). It is calculated a single time at P2.

2024-25 2nd Interim LCFF Revenue-FCMAT LCFF Calculator (v25.2b) / EPA - page 1 of 1

Summary Tab

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| ĭ | MEAN OF |

| McFarland Unified (73908) - 2024-25 2nd Interim Report | | | | 1/31/2025 | | | | |
|--|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| General Assumptions | | | | | | | | |
| COLA & Augmentation | 2.07% | 13,26% | 8.22% | 1.07% | 2.43% | %00'0 | 0.00% | %00:0 |
| Base Grant Proration Factor | * | 0.00% | %00.0 | %00.0 | 0.00% | %00'0 | 0.00% | %00'0 |
| Add-on, ERT & MSA Proration Factor | 0.50 | 0.00% | 0.00% | %00.0 | 0.00% | 0.00% | 0.00% | %00.0 |
| Student Assumptions: | | | | | | | | |
| Enrollment Count | 3,441 | 3,418 | 3,295 | 3,302 | 3,306 | 3,221 | 3,208 | 3,122 |
| Unduplicated Pupil Count (UPC) | 160'E | 3,092 | 3,009 | 2,957 | 2,942 | 2,866 | 2,855 | 2,778 |
| Unduplicated Pupil Percentage (UPP) | %60"06 | 89.53% | 90.53% | 90.45% | %96 68 | 89.19% | %00'68 | 89.00% |
| Current Year LCFF Average Daily Attendance (ADA) | 3,255.78 | 3,195.71 | 3,145.85 | 3,159,31 | 3,134,76 | 3,054.18 | 3,041,85 | 2,960.33 |
| Funded LCFF ADA | 3,305.94 | 3,286.02 | 3,256.09 | 3,201.88 | 3,168.88 | 3,146.64 | 3,116.09 | 3,076.92 |
| LCFF ADA Funding Method | Prior Year | 3PY Average |
| Current Year Necessary Small School (NSS) ADA | * | * | × | * | * | * | 10 | *** |
| Funded NSS ADA | • | × | | * | ٠ | *(| 90 | • |
| NSS ADA Funding Method(s) | | | | | | | | |



Summary Tab

| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|-------------|---------------------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|
| LCFF Entitlement Summary | | | | | | | | | |
| Base Grant | | \$28,728,318 | \$32,336,291 | \$34,713,736 | \$34,529,587 | \$35,076,402 | \$34,858,609 | \$34,560,865 | \$34,126,571 |
| Grade Span Adjustment | | 1,113,839 | 1,251,743 | 1,333,535 | 1,309,897 | 1,315,220 | 1,299,981 | 1,290,062 | 1,273,815 |
| Adjusted Base Grant | | \$29,842,157 | \$33,588,034 | \$36,047,271 | \$35,839,484 | \$36,391,622 | \$36,158,590 | \$35,850,927 | \$35,400,386 |
| Supplemental Grant | | 5,373,378 | 6,014,273 | 6,526,719 | 6,483,363 | 6,547,581 | 6,449,969 | 6,381,466 | 6,301,269 |
| Concentration Grant | | 6,794,911 | 7,538,667 | 8,324,938 | 8,258,313 | 8,269,633 | 8,035,705 | 7,923,056 | 7,823,485 |
| Total Base, Supplemental and Concentration Grant | | \$42,010,446 | \$47,140,974 | \$50,898,928 | \$50,581,160 | \$51,208,836 | \$50,644,264 | \$50,155,449 | \$49,525,140 |
| Allowance: Necessary Small School | | 8 | 3 | | 114 | J.t. | 74 | 38 | |
| Add-on: Targeted Instructional Improvement Block Grant | | 722,511 | 722,511 | 722,511 | 722,511 | 722,511 | 722,511 | 722,511 | 722,511 |
| Add-on: Home-to-School Transportation | | 161,865 | 161,865 | 175,170 | 177,044 | 181,346 | 181,346 | 181,346 | 181,346 |
| Add-on: Small School District Bus Replacement Program | | (*) | (0) | | 1040 | | 590 | (1) | 2. |
| Add-on: Economic Recovery Target | | ** | 9 | ¥ | *1 | 100 | 6 | 100 | (*); |
| Add-on: Transitional Kindergarten | |) <u>(</u> | 153,280 | 180,022 | 209,267 | 186,441 | 181,776 | 180,862 | 176,008 |
| Total Allowance and Add-On Amounts | | \$884,376 | \$1,037,656 | \$1,077,703 | \$1,108,822 | \$1,090,298 | \$1,085,633 | \$1,084,719 | \$1,079,865 |
| Total LCFF Entitlement Before Adjustments (excludes Additional State Aid) | | \$42,894,822 | \$48,178,630 | \$51,976,631 | \$51,689,982 | \$52,299,134 | \$51,729,897 | \$51,240,168 | \$50,605,005 |
| Miscellaneous Adjustments | | 104 | | 334 | 25 | | 11. | | :0 |
| Total LCFF Entitlement (excludes Additional State Aid) | ٠, | 42,894,822 \$ | 48,178,630 \$ | \$1,976,631 \$ | 51,689,982 \$ | 52,299,134 \$ | \$ 759,897 \$ | 51,240,168 \$ | 50,605,005 |
| LCFF Entitlement Per ADA (excludes Categorical MSA) | -€5- | 12,975 \$ | 14,662 \$ | 15,963 \$ | 16,144 \$ | 16,504 \$ | 16,440 \$ | 16,444 \$ | 16,447 |
| Additional State Aid | | 59 | 3 | est. | 10 | ×1 | lif | 16 | 500 |
| Total LCFF Entitlement with Additional State Aid | | 42,894,822 | 48,178,630 | 51,976,631 | 51,689,982 | 52,299,134 | 51,729,897 | 51,240,168 | 50,605,005 |
| LCFF Sources Summary | | | | | | | | | |
| Funding Source Summary | | | | | | | | | |
| Local Revenue and In-Lieu of Property Taxes (net for school districts) | 44 | 6,445,755 \$ | \$ 526'588'2 | 6,613,259 \$ | 6,466,263 \$ | 6,466,263 \$ | 6,466,263 \$ | 6,466,263 \$ | |
| Education Protection Account Entitlement (includes \$200/minimum per ADA) | \$ | 17,093,296 \$ | | | | 5,926,783 \$ | | 5,829,509 | |
| Net State Aid (excludes Additional State Aid) | ₩ | 19,355,771 \$ | 37,586,886 \$ | 39,479,981 \$ | 39,376,371 \$ | \$ 880,906,68 | 39,377,713 \$ | 38,944,396 | 38,381,780 |
| Additional State Aid | 1 | | | | | | - 1 | 51 340 150 | 200000 |
| lotal Funding Sources | n | 42,894,822 \$ | 48,1/8,630 \$ | \$ 169,0/6,15 | \$ 286,986,15 | \$ 75,299,134 | \$ 1,729,897 | \$ 21,240,168 | |
| Funding Source by Resource-Object | | | | | | | | | |
| State Aid (Resource Code 0000, Object Code 8011) | \$ | \$ 12,355,771 \$ | \$ 988'985'28 | 39,479,981 \$ | 39,376,371 \$ | \$ 880'906'68 | \$ 517,713 \$ | 38,944,396 | 38,381,780 |
| EPA, Current Year (Resource 1400, Object Code 8012) | \$ | 17,111,382 \$ | 3,205,771 \$ | 5,883,391 \$ | 5,847,348 \$ | 5,926,783 \$ | 5,885,921 \$ | 5,829,509 | 5,756,962 |
| (P-2 plus Current Year Accrual) EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) | 4 | | | | | 1 | | | |
| (P-A less Prior Year Accrual) | Λ. | (155,549) | < (165,029) | 25,421 \$ | , | | | | |
| Property Taxes (Object 8021 to 8089) | \$ | 6,463,677 \$ | 7,409,033 \$ | 6,631,973 \$ | 6,485,071 \$ | 6,485,071 \$ | 9 | φ̈́ | Ġ, |
| In-Lieu of Property Taxes (Object Code 8096) | | (17,922) | (23,060) | (18,714) | (18,808) | (18,808) | (18,808) | (18,808) | (18,808) |
| Entitlement and Source Reconciliation | | | | | | | | | |
| Basic Aid/Excess Tax District Status | | • | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid | Non-Basic Aid |
| Total LCFF Entitlement Additional State Aid | vs v | 42,894,822 \$ | 48,178,630 \$ | 51,976,631 | 51,689,982 \$ | 52,299,134 \$ | 51,729,897 | 51,240,168 | 50,605,005 |
| Additional EPA Minimum Entitlement (excess to LCFF Entitlement) | ን ላን |) 1 / ₂ | , ₩ | , 44 | • • | · v | | , | , |
| Excess Taxes before Minimum State Aid | 4 5. | 4 Λ · | · γ. | , | • | W) | * | | |
| Total Funding Sources | ·γ· | 42,894,822 \$ | 48,178,630 \$ | 51,976,631 | 51,689,982 \$ | 52,299,134 \$ | 51,729,897 \$ | 51,240,168 | 50,605,005 |



| McFarland Unified (73908) - 2024-25 2nd Interim Report | | | | 1/31/2025 | | | | |
|---|------------|----------|---------------|---------------|---------------|---------------|---------------|------------|
| | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| LCAP Percentage to Increase or Improve Services Calculation | | | | | | | | |
| Base Grant (Excludes add-ons for 11/1G & Transportation) | T STANCE E | S STORES | 36,227,293 \$ | 36,048,751 \$ | 36,578,063 \$ | 36,340,366 \$ | 36,031,789 \$ | 35,576,394 |
| Supplemental and Concentration Grant funding in the LCAP year | | S | 14,851,657 \$ | 14,741,676 \$ | 14,817,214 \$ | 14,485,674 \$ | 14,304,522 \$ | 14,124,754 |
| Projected Additional 15% Concentration Grant funding in the LCAP year | | S | 1,921,139 \$ | 1,905,764 \$ | 1,908,378 \$ | 1,854,394 \$ | 1,828,399 \$ | 1,805,420 |
| Percentage to Increase or Improve Services | | | 41.00% | 40.89% | 40.51% | 39.86% | 39.70% | 39.70% |

Summary Tab

| McFarland Unified (73908) - 2024-25 2nd Interim Report | | | | | 1/31/2025 | | | | |
|--|----|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| PER-ADA FUNDING LEVELS | | | | | | | | | |
| Base, Supplemental and Concentration Rate per ADA | | | | | | | | | |
| Grades TK-3 | ❖ | | 14,202.07 \$ | | 15,620.55 \$ | 15,952.97 \$ | 15,878.77 \$ | 15,860.46 \$ | 15,860.46 |
| Grades 4-6 | \$ | 11,564.71 \$ | 13,058.21 \$ | | | | | | 14,583.18 |
| Grades 7-8 | ↔ | 11,906,79 \$ | 13,445.58 \$ | 14,638.26 \$ | 14,787.86 \$ | 15,103,05 \$ | 15,032,80 \$ | 15,015.47 \$ | 15,015.47 |
| Grades 9-1.2 | ₩. | 14,157.79 \$ | | | 17,585.11 \$ | 17,958.18 \$ | 17,874.65 \$ | 17,854.04 \$ | 17,854.04 |
| Base Grants | | | | | | | | | |
| Grades TK-3 | s | \$ 600'8 | 9,166 \$ | 9,919 \$ | 10,025 \$ | 10,269 \$ | | | 10,269 |
| Grades 4-6 | s | 8,215 \$ | 9,304 \$ | | | | | | 10,424 |
| Grades 7-8 | s | 8,458 \$ | \$ 085'6 | 10,367 \$ | 10,478 \$ | | 10,733 \$ | 10,733 \$ | 10,733 |
| Grades 9-12 | s | 9,802 \$ | 11,102 \$ | 12,015 \$ | 12,144 \$ | 12,439 \$ | 12,439 \$ | | 12,439 |
| Grade Span Adjustment | | | | | | | | | |
| Grades TK-3 | \$ | 842 \$ | \$ 626 | 1,032 \$ | 1,043 \$ | 1,068 \$ | 1,068 \$ | 1,068 \$ | 1,068 |
| Grades 9-12 | ₩. | 255 \$ | 289 \$ | 312 \$ | 316 \$ | 323 \$ | 323 \$ | 323 \$ | 323 |
| Supplemental Grant | | 70% | 20% | 70% | 20% | 20% | 70% | 70% | 20% |
| Maximum - 1.00 ADA, 100% UPP | | | | | | | | | |
| Grades TK-3 | \$ | 1,787 \$ | 2,024 \$ | 2,190 \$ | 2,214 \$ | 2,267 \$ | 2,267 \$ | 2,267 \$ | 2,267 |
| Grades 4-6 | ₩ | 1,643 \$ | 1,861 \$ | 2,014 \$ | 2,035 \$ | 2,085 \$ | 2,085 \$ | 2,085 \$ | 2,085 |
| Grades 7-8 | ₩ | | 1,916 \$ | 2,073 \$ | 2,096 \$ | 2,147 \$ | 2,147 \$ | 2,147 \$ | 2,147 |
| Grades 9-12 | \$ | 2,011 \$ | 2,278 \$ | 2,465 \$ | 2,492 \$ | 2,552 \$ | 2,552 \$ | 2,552 \$ | 2,552 |
| Actual - 1.00 ADA, Local UPP as follows: | | 90.03% | 89.53% | 90.53% | 90.45% | 89.96% | 89.19% | 89.00% | 89.00% |
| Grades TK-3 | 5 | \$ 609 | 1,812 \$ | 1,983 \$ | 2,002 \$ | 2,040 \$ | 2,022 \$ | 2,018 \$ | 2,018 |
| Grades 4-6 | S | 1,479 \$ | 1,666 \$ | 1,823 \$ | 1,841 \$ | 1,875 \$ | 1,859 \$ | 1,855 \$ | 1,855 |
| Grades 7-8 | s | 1,523 \$ | 1,715 \$ | 1,877 \$ | 1,895 \$ | 1,931 \$ | | 1,910 \$ | 1,910 |
| Grades 9-12 | S | 1,811 \$ | 2,040 \$ | 2,232 \$ | 2,254 \$ | 2,296 \$ | 2,276 \$ | 2,272 \$ | 2,272 |
| Concentration Grant (>55% population) | | %59 | %59 | 829 | %59 | %59 | %59 | %59 | 9859 |
| MaxImum - 1.00 ADA, 100% UPP | | | | | | | | | |
| Grades TK-3 | \$ | 5,808,5 | 6,577 \$ | 7,118 \$ | 7,194 \$ | \$ 696'/ | \$ 698'2 | \$ 696'/ | 7,369 |
| Grades 4-6 | \$ | 5,340 \$ | 6,048 \$ | 6,545 \$ | | \$ 922'9 | \$ 922'9 | \$ 922'9 | 9/1/9 |
| Grades 7-8 | s | 5,498 \$ | | \$ 6,739 \$ | 6,811 \$ | \$ 926'9 | \$ 926'9 | \$ 926'9 | 9/6′9 |
| Grades 9-12 | ₩ | \$ 2337 | 7,404 \$ | 8,013 \$ | \$ 660'8 | \$ 295 \$ | 8,295 \$ | 8,295 \$ | 8,295 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | | 35.0300% | 34.5300% | 35,5300% | 35,4500% | 34.9600% | 34,1900% | 34,0000% | 34.0000% |
| Grades TK-3 | ⋄ | 2,034 \$ | 2,271 \$ | 2,529 \$ | 2,550 \$ | 2,576 \$ | 2,519 \$ | 2,505 \$ | 2,505 |
| Grades 4-6 | ❖ | 1,871 \$ | 2,088 \$ | 2,325 \$ | 2,345 \$ | 2,369 \$ | 2,317 \$ | 2,304 \$ | 2,304 |
| Grades 7-8 | 45 | 1,926 \$ | 2,150 \$ | 2,394 \$ | 2,414 \$ | 2,439 \$ | 2,385 \$ | 2,372 \$ | 2,372 |
| Grades 9-12 | \$ | | 2,557 \$ | 2,847 \$ | | 2,900 \$ | 2,836 \$ | 2,820 \$ | 2,820 |

McFarland Unified School District 2024-2025 2nd Interim Report

| | Assumptions | | | |
|--|---|-------------|-------------|-------------|
| Descriptions | Source/Explanation | 2024-25 | 2025-26 | 2026-17 |
| GAP Funding % | FCMAT LCFF Calculator v24.2c | 100% | 100% | 100% |
| LCFF Funded COLA | FCMAT LCFF Calculator v24.2c | 1.70% | 2.43% | 0.00% |
| For ollment - District | FCMAT LCFF Calculator v24.2c | 3,282 | 3,286 | 3,201 |
| Funded Average Daily Attendance (ADA) - District | FCMAT LCFF Calculator v24.2c | 3,182.25 | 3,149.25 | 3,127.01 |
| Funded ADA - County Operated Comm. School | FCMAT LCFF Calculator v24.2c | 19.63 | 19.63 | 19.63 |
| Undublicated Pupil Percentage (%) | FCMAT LCFF Calculator v24.2c | 90.45% | %96.68 | 89.19% |
| Funded ADA per Student | FCMAT LCFF Calculator v24.2c | 16,144 | 16,504 | 16,440 |
| Total LCFF Revenue | FCMAT LCFF Calculator v24.2c | 51,732,943 | 52,299,134 | 51,729,897 |
| LCFF Base Grant | FCMAT LCFF Calculator v24.2c | 24,634,695 | 25,088,874 | 24,892,039 |
| LCFF Concentration & Supplemental Funds | FCMAT LCFF Calculator v24.2c | 14,741,676 | 14,817,214 | 14,485,674 |
| К ан | FCMAT LCFF Calculator v24.2c | 5,847,348 | 5,926,783 | 5,885,921 |
| Property Taxes | FCMAT LCFF Calculator v24.2c | 6,466,263 | 6,466,263 | 6,466,263 |
| LCFF Prior Year Adjment | Actual | | | ě |
| Federal Revenue | CDE Apportionment Schedules | 8,619,603 | 3,200,834 | 3,200,834 |
| State Revenue | CDE Apportionment Schedules | 8,875,113 | 6,406,288 | 6,389,031 |
| Local Revenue | SELPA Apportionment & First Five Budget | 4,661,070 | 3,272,218 | 3,118,304 |
| Contributions to Restricted Projects (SPED & Ongoing Maint.) | 5% increase in each subsequent year | (6,283,187) | (6,597,346) | (6,927,214) |
| California Lottery Unestricted | SSC Dartboard | \$191 | \$191 | \$191 |
| California Lottery Restricted | SSC Dartboard | \$82 | \$82 | \$85 |
| 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 Bate | SSC Dartboard | 19.10% | 19.10% | 19.10% |
| Calpers Employer Rate | SSC Dartboard | 27.05% | 27.40% | 27.50% |
| Employee Benefits | SISC Rates 2024-25/SSC Dartboard | SISC Rates | %10. ppe | add .07% |
| Retiree Benefits | Current Retiree Cost | 397,478 | 425,676 | 455,882 |
| | | | | |

McFarland Unified School District 2024-2025 2nd Interim Report Assumptions

| Descriptions 2024-25 LC Unrestricted Supplies & Materials 2023-24 e) Restricted Supplies & Materials 2023-24 e) Unrestricted Service & Operating Expenses 2024-25 LC Restricted Service & Operating Expenses 2023-24 e) One-Time Discretionary Funds per ADA Not projec Capital Outlay - Unrestricted Repairs: Fe | Source/Explanation | 2024-25 | 76 1606 | 1000 |
|---|--|-----------|-----------|-------------|
| sa | | | 70.25-26 | 2026-17 |
| es | 2024-25 LCAP carryover not reflected in 2025-26 and 2026-27. | 5,411,840 | 4,531,840 | 4,531,840 |
| SS | 2023-24 expired fund costs reduced in 2025-26 and 2026-27, | 6,655,947 | 5,214,506 | 5,214,506 |
| 2 | 2024-25 LCAP carryover not reflected in 2025-26 and 2026-27. | 9,479,392 | 9,479,392 | 9,479,392 |
| *7 | 2023-24 expired fund costs reduced in 2025-26 and 2026-27. | 9,573,487 | 3,904,790 | 3,904,790 |
| | Not projected until received | • | * | 0 |
| | Repairs: Fencing, Roofing, HVAC, Concrete and Misc Projects | 587,000 | 1,000,000 | 1,000,000 |
| | Roofing Replacement/Repairs @ MHS, MJHS, & MLC | 1,500,000 | 1,000,000 | 1,000,000 |
| | MJHS & MLC Marquee - LCAP | 120,000 | * | (6) |
| | MHS Weliness Center - LCAP | 488,417 | 0 | (4) |
| Capital Outlay - Unrestricted | Equipment & Safety Repairs - LCAP | 477,692 | | 9 |
| | KA Kitchen & Cafeteria Remodel | 435,000 | 3. | |
| | KA Asphalt Repairs & MHS/BRSA Demolition | 405,000 | ř. | (4) |
| | Weight room remodel at MHS & MJHS - LCAP | 686,426 | ŭ. | ů. |
| Capital Outlay - Unrestricted Media equ | Media equipment for MHS Student Center | 434,740 | 8 | *() |
| Capital Outlay - Unrestricted | Add Portable Bathrooms at KAS for SPED | 552,728 | ā | <u>(*</u> |
| Cafeteria i Cafeteria | Cafeteria tables for KAS & BRSA | 260,919 | | i |
| | Library Expansion - LCAP | 1,500,000 | | (8) |
| | Cooling Heating Replacement - ESSER | 1,196,666 | 3 | ï |
| Capital Outlay - Restricted | Extended Day Relocatables - ESSER | 397,443 | | ¥ |
| Capital Outlay - Restricted KA Shade | KA Shade Structures - ESSER | 1,703,444 | e. | Dist |
| | SPED Community Outreach - SBHIP | 84,572 | 8 | 4 |
| Capital Outlay - Restricted | Electric Utility Vehicle - SJVAP Grant | 103,250 | | v '. |
| Capital Outlay - Restricted | School Safety, Dual Enrollment & CTEIG Programs | 441,187 | | (00) |
| KCSOS | KCSOS SPED Costs | 2,296,378 | 2,404,897 | 2,525,142 |
| | LEA = 6.70% & Food Service = 5.94% | (163,716) | (163,716) | (163,716) |
| S | Deferred Maintenance | 500,000 | 200,000 | 500,000 |

PROJECTED MONTHLY CASH FLOWS 2024-2025 2nd Interim Cashflow General Fund 07/01/24 thru 06/30/25

| Annual Budget | |
|----------------|---|
| First Interim | |
| Second Interim | × |
| | |

Second Interim X

District: MCFARLAND UNIFIED SCHOOL DISTRICT

| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | TOTAL |
|--|---|--|---|--|---|---|---|---|--|---|---|--|---|
| A. BEGINNING CASH | 42,029,162 | 39,383,518 | 36,799,672 | 37,346,287 | 38,623,035 | 37,687,882 | 41,025,510 | 42,570,296 | 41,648,812 | (28,068,628) | (29,997,299) | (17,186,624) | 42,029,162 |
| B. RECEIPTS Revenue Limit: Property Tax State Aid 8010-8011 State Aid 8013-8019 EPA Fund 8012 Other Federal Revenues Other State Revenues Other Local Revenues Interfund Transfers In All Other Financing Sources TRANS Receivables | 1,934,564 0 (1,334) 156,185 274,871 0 0 206,690 | 254,584 1,934,564 41,182 0 813,817 274,872 155,916 0 396,719 | 508,618 3,482,216 0 1,805,126 (3,369) 61,734 725,855 314,920 0 150,910 | 116,060 3,482,216 0 0 (1,497) 2,309,367 (4,022,551) 938,886 0 0 6,370,033 | 282,458 3,482,216 0 0 (1,497) 573,972 494,766 467,658 0 0 | 2,989,660 3,482,216 0 1,805,126 (1,497) 636,794 851,543 277,916 0 0 8,440 | 120,353 3,482,216 0 (1,497) 1,885,752 1,840,593 729,240 729,240 (190,628) | 2,406,799 0 3,194 679,964 510,846 510,846 505,022 0 0 | 205,896 2,406,799 0 (63,785,801) 2,999 510 686,140 296,788 0 0 | 2,213,879 2,406,799 0 0 1,416,051 663,070 250,320 (13,334) | (513,792) 2,406,799 0 1,499 1,182 596,259 371,678 0 0 (4,747) | 290,326 8,468,968 0 66,022,897 1,499 104,274 5,978,849 352,725 0 0 (3,857,265) | 6,468,042 39,376,372 41,182 5,847,348 (1) 8,619,602 8,875,113 4,661,069 0 0 3,139,292 |
| TOTAL RECEIPTS | 2,570,976 | 3,871,654 | 7,046,010 | 9,192,514 | 5,388,330 | 10,050,198 | 7,846,430 | 4,089,956 | (60,187,083) | 6,937,883 | 2,858,878 | 77,362,273 | 77,028,019 |
| C. DISBURSEMENTS Certificated Salary Classified Salary Classified Salary Classified Salary Employee Benefits Supplies Services Capital Outlays Other Outgo Interfund Transfers Out All Other Financing Uses TRANS Payments Liabilities (including Def Rev) | 1,457,973 418,332 944,038 (5,377) 626,694 0 0 0 0 0 1,774,960 | 1,597,072 642,358 1,056,316 206,145 1,032,390 619,895 394,180 0 | 1,665,961 678,206 1,081,596 293,085 1,134,697 1,655,869 188,620 0 0 | 1,756,588 693,796 1,098,793 484,500 915,182 260,044 188,620 0 0 | 1,766,556 753,439 1,116,032 1,041,495 1,376,655 111,881 188,620 0 0 | 1,702,984 704,727 1,100,106 404,763 1,139,385 1,002,471 188,620 500,000 0 | 1,656,629 692,265 1,075,183 1,066,024 950,481 743,048 188,620 400 0 0 | 1,732,731 727,742 999,976 344,753 1,412,565 210,127 180,924 0 0 | 2,372,280 819,417 1,117,638 1,496,811 1,813,144 1,564,671 174,659 0 | 1,849,767 735,482 1,016,351 914,866 2,021,100 2,044,812 180,924 0 0 | 1,824,168 724,585 988,179 1,806,915 1,824,658 206,486 180,924 0 0 | 2,200,331 1,002,173 2,686,185 4,013,807 4,805,928 2,955,181 77,951 0 | 21,583,040 8,592,522 14,280,393 12,067,787 19,052,879 11,374,485 2,132,662 500,400 0 |
| TOTAL DISBURSEMENTS D. NET CASH FLOW | 5,216,620 | 6,455,500 | 6,499,395 | 7,915,766 | 6,323,483 | 6,712,570 | 6,301,644 | 5,011,440 | 9,530,357 | 8,866,554 | (9,951,797) | 42,509,697 | 101,391,229 |
| E. ENDING CASH | 39,383,518 | 36,799,672 | 37,346,287 | 38,623,035 | 37,687,882 | 41,025,510 | 42,570,296 | 41,648,812 | (28,068,628) | (29,997,299) | (17,186,624) | 17,665,952 | 17,665,952 |

McFarland Unified School District - Other Funds 2024-2025 2nd Interim Report

| | | | Commence of the commence of th | |
|---|-------------------|-----------|--|----------------|
| Fund | Beginning Balance | Revenues | Expenditures | Ending Balance |
| Fund 08 - Student Activity Special Reserve Fund | 227,117 | * | j a | 227,117 |
| Fund 11 - Adult Education | 90,718 | 446,266 | 536,984 | vi. |
| Fund 13 - Cafeteria | 2,928,728 | 3,679,529 | 4,266,670 | 2,341,587 |
| Fund 14 - Deferred Maintenance | 4,771,476 | 639,972 | 28. | 5,411,448 |
| Fund 17 - Special Reserve Other than Capital Outlay | 450,798 | 13,666 | 1142 | 464,464 |
| Fund 20 - Special Reserve OPEB | 135,694 | 4,106 | #. © 0 | 139,800 |
| Fund 21 - Building | 2,695,050 | 59,664 | 2,754,714 | 3 |
| Fund 25 - Capital Facilities | 3,160,112 | 386,459 | 891,156 | 2,655,415 |
| Fund 35 - School Facilities | 7,739 | 6,143,832 | × | 6,151,571 |
| Fund 40 - Special Reserve-Capital Outlay | 13,807,498 | 1,072,534 | 14,880,032 |)(|
| | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|------------------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 51,385,590.00 | 51,654,311.53 | 29,192,682.91 | 51,732,942.68 | 78,631.15 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 731,434.85 | 777,148.29 | 343,266.78 | 779,833.60 | 2,685.31 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 0,00 | 644,983.30 | 980,724.01 | 995,019.51 | 350,036.21 | 54.3% |
| 5) TOTAL, REVENUES | | | 52,117,024.85 | 53,076,443.12 | 30,516,673.70 | 53,507,795.79 | | |
| B. EXPENDITURES | | | | | | | | |
| Certificated Salaries | | 1000-1999 | 17,220,026.61 | 17,386,218.03 | 9,467,000.90 | 17,401,010.80 | (14,792.77) | -0.1% |
| 2) Classified Salaries | | 2000-2999 | 6,065,107.43 | 5,918,204.96 | 3,203,356.88 | 5,938,694.78 | (20,489.82) | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 11,147,976.06 | 11,107,590.94 | 5,919,023.51 | 11,118,281.35 | (10,690.41) | -0.1% |
| 4) Books and Supplies | | 4000-4999 | 6,285,529.08 | 5,501,089.35 | 1,185,521.31 | 5,411,839.94 | 89,249.41 | 1.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,284,884.02 | 9,619,335.98 | 3,947,646.39 | 9,479,391.53 | 139,944.45 | 1.5% |
| 6) Capital Outlay | | 6000-6999 | 4,040,000,00 | 6,619,522.59 | 1,179,412.88 | 7,447,923.05 | (828,400.46) | -12.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 16,000.00 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,367,365.51) | (1,766,315.77) | (209,999.34) | (1,768,522.45) | 2,206.68 | -0.1% |
| 9) TOTAL, EXPENDITURES | | | 52,692,157,69 | 54,401,646.08 | 24,691,962.53 | 55,044,619.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (575,132.84) | (1,325,202.96) | 5,824,711.17 | (1,536,823.21) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | Nev |
| b) Transfers Out | | 7600-7629 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | 0.00 |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8980-8999 | (5,968,424.94) | (6,023,676.16) | (295,435.00) | (6,283,586.99) | (259,910.83) | 4.3% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (6,468,424.94) | (6,523,676.16) | (795,035.00) | (6,783,186.99) | | _ `_ |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,043,557.78) | (7,848,879.12) | 5,029,676.17 | (8,320,010.20) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,962,363.38 | 21,962,363.38 | | 21,962,363.38 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0,00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,962,363.38 | 21,962,363.38 | | 21,962,363.38 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 0,00 | 21,962,363.38 | 21,962,363.38 | | 21,962,363.38 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,918,805.60 | 14,113,484.26 | | 13,642,353.18 | | |
| Components of Ending Fund Balance | | | 14,510,000.00 | 11,110,101120 | | ,0,0 12,000110 | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| · | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | | | | (0.1 | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 7,287,688.08 | 7,287,688.08 | | 0.00 | | |
| Committed for LCAP expenses deferred to 2024-25. | 0000 | 9760 | 4,787,688.08 | 7,207,000.00 | | 0.00 | | |
| Committed for MHS & MJHS roofing repairs deferred to 2024-25. | 0000 | 9760 | 1,200,000.00 | | | | | |
| Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays. | 0000 | 9760 | 550,000.00 | | | | | |
| Committed for MHS classroom/office remodel deferred to 2024-25. | 0000 | 9760 | 750,000.00 | | | | | |
| Committed for LCAP expenses deferred to 2024-25. | 0000 | 9760 | | 4,787,688.08 | | | | |
| Committed for MHS & MJHS roofing repairs deferred to 2024-25. | 0000 | 9760 | | 1,200,000.00 | | | | |
| Committed for KAS Special Ed bathroom addition deferred to 2024- 25 due to DSA delays. | 0000 | 9760 | | 550,000.00 | | | | |
| Committed for MHS classroom/off ice remodel deferred to 2024-25. | 0000 | 9760 | | 750,000.00 | | | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,223,175.93 | 1,104,242.25 | | 971,008.10 | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | 1, 223, 175.93 | | | | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | | 1,104,242.25 | | | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | | | | 971,008.10 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,407,941.59 | 5,721,553.93 | | 12,671,345.08 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 32,892,366.00 | 37,777,142.00 | 21,280,208.00 | 39,376,371.00 | 1,599,229.00 | 4.29 |
| Education Protection Account State Aid - Current Year | | 8012 | 11,821,858.00 | 7,220,502.00 | 3,610,251.00 | 5,847,348.00 | (1,373,154.00) | -19.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 41,182.10 | 41,182.10 | 41,182.10 | 0.00 | 0.09 |
| Tax Relief Subventions | | 0004 | 07.004.00 | 27 204 00 | E 640 39 | 35,285.00 | (1,919.00) | -5.2% |
| Homeowners' Exemptions | | 8021 | 37,204.00 | 37,204.00 | 5,610.28 | | | 0.09 |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| County & District Taxes | | 6644 | 0.400.070.00 | 6 406 775 00 | 2 405 000 24 | 6 064 460 00 | (142 642 00) | -2.2% |
| Secured Roll Taxes | | 8041 | 6,406,970.00 | 6,406,775.00 | 3,486,908.31 | 6,264,162.00 | (142,613.00) | |
| Unsecured Roll Taxes | | 8042 | 656,127.00 | 656,127.00 | 662,187.29 | 650,872.00 | (5,255.00) | -0.8% |
| Prior Years' Taxes | | 8043 | 0.00 | (307.87) | (1,483.76) | (1,483.76) | (1,175.89) | |
| Supplemental Taxes Education Revenue Augmentation Fund | | 8044 8045 | 181,980.00 | 146,581.00 | 82,583.78 | 191,646.00 | 45,065.00 | 30.79 |
| (ERAF) Community Redevelopment Funds (SB | | 8047 | (696,912.00) | (696,912.00) | 0.00 | (726,999.00) | (30,087.00) | -14,7% |
| 617/699/1992) | | | 108,635.00 | 82,198.00 | 32,664.23 | 70,105.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 2,534.30 | 3,262.34 | 3,262.34 | 728.04 | 28.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Royalties and Bonuses | | 8081 | 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 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Subtotal, LCFF Sources | | | 51,408,228.00 | 51,673,025.53 | 29,203,373.57 | 51,751,750.68 | 78,725.15 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (22,638.00) | (18,714.00) | (10,690.66) | (18,808.00) | (94.00) | 0.5% |
| Property Taxes Transfers | | 8097 | 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 | 0.0% |
| TOTAL, LCFF SOURCES | | | 51,385,590.00 | 51,654,311.53 | 29,192,682.91 | 51,732,942.68 | 78,631.15 | 0.29 |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 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 | 0.09 |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| =EMA | | 8281 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| nteragency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | - 1 |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | 1 1 | | | | |
| Prior Years | 6500 | 8319 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|---------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| All Other State Apportionments - Current Year | All Other | 8311 | 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 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 153,492.85 | 153,492.85 | 153,493.00 | 153,493.00 | ,15 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 577,942.00 | 623,655.44 | 189,773.78 | 626,340.60 | 2,685.16 | 0.4% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0,00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | 1000 | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | 2 |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER STATE REVENUE | | | 731,434.85 | 777,148.29 | 343,266.78 | 779,833.60 | 2,685.31 | 0.39 |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | N - 1 | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | 0 400 00 | 0.400.00 | ., |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 3,100.00 | 3,420.00 | 3,420.00 | Nev |
| Sale of Publications | | 8632 | 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 | 0.09 |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 900.00 | 2,500.00 | 5,446.00 | 4,546.00 | 505.1% |
| Interest | | 8660 | 0.00 | 0.00 | 271,538.30 | 271,538.30 | 271,538.30 | Ne |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 526,188.81 | 526,188.81 | 526,188.81 | 0.00 | 0.09 |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Transportation Fees From Individuals | | 8675 | 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 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 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 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 0.00 | 117,894.49 | 177,396.90 | 188,426.40 | 70,531.91 | 59.8% |
| Tuition | | 8710 | 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 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | 100 | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | 0 1 |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 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 | 0.0% |
| From JPAs | All Other | 8793 | 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 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 644,983.30 | 980,724.01 | 995,019.51 | 350,036.21 | 54.3% |
| TOTAL, REVENUES | | | 52,117,024.85 | 53,076,443.12 | 30,516,673.70 | 53,507,795.79 | 431,352.67 | 0.89 |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 13,434,556.66 | 13,511,657.61 | 7,228,037.49 | 13,543,726.61 | (32,069.00) | -0.2% |
| Certificated Pupil Support Salaries | | 1200 | 832,483.10 | 933,896.70 | 538,367.89 | 933,896.70 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,831,445.44 | 2,814,322.31 | 1,631,571.27 | 2,797,046.08 | 17,276.23 | 0.6% |
| Other Certificated Salaries | | 1900 | 121,541.41 | 126,341.41 | 69,024.25 | 126,341.41 | 0.00 | 0.09 |
| TOTAL, CERTIFICATED SALARIES | | | 17,220,026.61 | 17,386,218.03 | 9,467,000.90 | 17,401,010.80 | (14,792.77) | -0.19 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 401,621.91 | 393,260.69 | 218,496.49 | 391,012.78 | 2,247.91 | 0.6% |
| Classified Support Salaries | | 2200 | 1,492,479.47 | 1,486,731.96 | 760,775.46 | 1,483,573.72 | 3,158.24 | 0.29 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,221,406.57 | 1,047,593.62 | 611,070.46 | 1,047,593.62 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,916,542.62 | 1,921,559.45 | 1,095,587.24 | 1,929,834.45 | (8,275.00) | -0.4% |
| Other Classified Salaries | | 2900 | 1,033,056.86 | 1,069,059.24 | 517,427.23 | 1,086,680.21 | (17,620.97) | -1.6% |
| TOTAL, CLASSIFIED SALARIES | | | 6,065,107.43 | 5,918,204.96 | 3,203,356.88 | 5,938,694.78 | (20,489.82) | -0.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 3,235,569.93 | 3,266,722.00 | 1,727,424.03 | 3,270,234.81 | (3,512,81) | -0.19 |
| PERS | | 3201-3202 | 1,635,641.64 | 1,586,732.16 | 867,002.02 | 1,586,432.14 | 300.02 | 0.09 |
| OASDI/Medicare/Alternative | | 3301-3302 | 737,303.75 | 722,386.30 | 385,702.42 | 723,945.09 | (1,558.79) | -0.29 |
| Health and Welfare Benefits | | 3401-3402 | 4,904,054.73 | 4,894,539.50 | 2,564,751.53 | 4,900,095.41 | (5,555.91) | -0.19 |

| Mcfarland | Unified |
|-----------|---------|
| Kern Cou | nty |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Unemployment Insurance | | 3501-3502 | 11,637.62 | 11,652.27 | 6,349.52 | 11,669.92 | (17.65) | -0.2 |
| Workers' Compensation | | 3601-3602 | 227,793.71 | 228,080.38 | 117,987.99 | 228,425.65 | (345.27) | -0.2 |
| OPEB, Allocated | | 3701-3702 | 395,974.68 | 397,478.33 | 249,806.00 | 397,478.33 | 0.00 | 0.0 |
| OPEB, Active Employees | | 3751-3752 | 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 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 11,147,976,06 | 11,107,590.94 | 5,919,023.51 | 11,118,281.35 | (10,690.41) | -0.1 |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 2,643,002.28 | 2,410,141.48 | 94,645.96 | 2,275,973.76 | 134,167.72 | 5.6 |
| Books and Other Reference Materials | | 4200 | 13,000.00 | 17,877.36 | 8,787.15 | 17,877.36 | 0.00 | 0.0 |
| Materials and Supplies | | 4300 | 2,411,649.90 | 2,082,071.51 | 663,958.10 | 2,140,435.39 | (58,363.88) | -2.8 |
| Noncapitalized Equipment | | 4400 | 1,217,876.90 | 990,999.00 | 418,130.10 | 977,553.43 | 13,445.57 | 1.4 |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, BOOKS AND SUPPLIES | | | 6,285,529.08 | 5,501,089.35 | 1,185,521.31 | 5,411,839.94 | 89,249.41 | 1.6 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 67,899.00 | 162,130.00 | 5,327.77 | 137,723.00 | 24,407.00 | 15.1 |
| Dues and Memberships | | 5300 | 43,718.80 | 63,383.80 | 54,833.89 | 58,384.71 | 4,999.09 | 7.9 |
| Insurance | | 5400-5450 | 634,236.22 | 551,248.00 | 551,247.85 | 551,248.01 | (.01) | 0.0 |
| Operations and Housekeeping Services | | 5500 | 1,707,000.00 | 2,007,000.00 | 1,010,740.02 | 2,007,000.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,807,996.00 | 1,879,731.20 | 363,826.12 | 1,755,830.38 | 123,900.82 | 6.6 |
| Transfers of Direct Costs | | 5710 | (600.00) | (3,500.00) | (1,109.52) | (3,137.17) | (362.83) | 10.4 |
| Transfers of Direct Costs - Interfund | | 5750 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,899,974.00 | 4,830,882.98 | 1,917,569.21 | 4,843,882.60 | (12,999.62) | -0.3 |
| Communications | | 5900 | 109,660.00 | 113,460.00 | 45,211.05 | 113,460.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,284,884.02 | 9,619,335.98 | 3,947,646.39 | 9,479,391.53 | 139,944.45 | 1.5 |
| CAPITAL OUTLAY | | | | | 40.044.05 | E4 770 00 | (4.770.00) | , , |
| Land | | 6100 | 25,000.00 | 50,000.00 | 16,314.25 | 51,778.00 | (1,778.00) | -3.6 |
| Land Improvements | | 6170 | 150,000.00 | 169,940.00 | 80,945.77 | 221,940.00 | (52,000.00) | -30.6 |
| Buildings and Improvements of Buildings | | 6200 | 3,225,000.00 | 5,177,569.08 | 444,407.61 | 5,906,736.80 | (729, 167.72) | -14.1 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment | | 6400 | 640,000.00 | 1,187,829.51 | 606,166.81 | 1,233,283.91 | (45,454.40) | -3.8 |
| Equipment Replacement | | 6500 | 0.00 | 34,184.00 | 31,578.44 | 34,184.34 | (.34) | 0.0 |
| Lease Assets | | 6600 | 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 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 4,040,000.00 | 6,619,522.59 | 1,179,412.88 | 7,447,923.05 | (828,400.46) | -12.5 |
| OTHER OUTGO (excluding Transfers of ndirect Costs) Fultion Trition for Instruction Linder Interdistrict | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| State Special Schools | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Tuition, Excess Costs, and/or Deficit Payments | | , 100 | 0.00 | 0.00 | 0.00 | 0.00 | 5.50 | 310 |
| | | | I | I | | | | 0.0 |

15 73908 0000000 Form 01I F827NJNXKF(2024-25)

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Payments to County Offices | | 7142 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 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 | 0.0% |
| To County Offices | | 7212 | 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 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 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 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 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 | 0.0% |
| Other Debt Service - Principal | | 7439 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 16,000.00 | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,212,311.29) | (1,605,098.34) | (209,999.34) | (1,604,806.90) | (291.44) | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (155,054.22) | (161,217.43) | 0.00 | (163,715.55) | 2,498.12 | -1.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,367,365.51) | (1,766,315.77) | (209,999.34) | (1,768,522.45) | 2,206.68 | -0.1% |
| TOTAL, EXPENDITURES | | | 52,692,157.69 | 54,401,646.08 | 24,691,962.53 | 55,044,619.00 | (642,972.92) | -1.2% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 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 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 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 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ' · | | 0000 | 0.00 | 5,50 | | | | |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0,0% |
| Proceeds from Leases | | 8972 | 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 | 0.0% |
| Proceeds from SBITAs | | 8974 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (5,968,424.94) | (6,023,676.16) | (295,435.00) | (6,283,586.99) | (259,910.83) | 4.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (5,968,424.94) | (6,023,676.16) | (295,435.00) | (6,283,586.99) | (259,910.83) | 4.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (6,468,424.94) | (6,523,676.16) | (795,035.00) | (6,783,186.99) | (259,510.83) | 4.0% |

2024-25 Second Interim **Mcfarland Unified Kern County**

| General Fund |
|---|
| Restricted (Resources 2000-9999) |
| Revenues, Expenditures, and Changes in Fund Balance |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|------------------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,580,976.81 | 8,577,138.64 | 6,417,621.31 | 8,619,602.64 | 42,464.00 | 0.5% |
| 3) Other State Revenue | | 8300-8599 | 2,609,411.65 | 6,874,281.80 | 96,682.09 | 8,095,278.98 | 1,220,997.18 | 17.89 |
| 4) Other Local Revenue | | 8600-8799 | 3,672,348.55 | 3,722,004.12 | 1,903,811.50 | 3,666,050.87 | (55,953.25) | -1.5% |
| 5) TOTAL, REVENUES | | | 14,862,737.01 | 19,173,424.56 | 8,418,114.90 | 20,380,932.49 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,232,582.96 | 4,147,099.81 | 2,136,762.22 | 4,182,030.12 | (34,930.31) | -0.89 |
| 2) Classified Salaries | | 2000-2999 | 2,431,322.07 | 2,659,300.64 | 1,379,767.19 | 2,653,828.36 | 5,472.28 | 0.29 |
| 3) Employ ee Benefits | | 3000-3999 | 3,025,489.54 | 3,138,253.25 | 1,553,042.89 | 3,162,112.27 | (23,859.02) | -0.89 |
| 4) Books and Supplies | | 4000-4999 | 3,394,287.45 | 6,473,201.52 | 2,305,113.03 | 6,655,947.44 | (182,745.92) | -2.89 |
| 5) Services and Other Operating | | 5000 5000 | | | | | | |
| Expenditures | | 5000-5999 | 7,033,173.71 | 9,916,730.39 | 3,227,839.28 | 9,573,487.43 | 343,242.96 | 3.59 |
| 6) Capital Outlay | | 6000-6999 | 4,687,648.80 | 3,877,007.88 | 3,213,794.14 | 3,926,561.95 | (49,554.07) | -1.3 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,394,724.48 | 2,280,378.31 | 1,337,279.16 | 2,280,378.31 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,212,311.29 | 1,605,098.34 | 209,999.34 | 1,604,806.90 | 291.44 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 28,411,540.30 | 34,097,070.14 | 15,363,597.25 | 34,039,152.78 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (13,548,803.29) | (14,923,645.58) | (6,945,482.35) | (13,658,220.29) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | 0.00 | 0.00 | 0.00 | 0.0 |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | | | (400.00) | Ne |
| b) Transfers Out | | 7600-7629 | 0.00 | 0,00 | 400.00 | 400.00 | (400.00) | ive |
| 2) Other Sources/Uses | | 2000 2070 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | | | 0.00 | 0.0 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 3) Contributions | | 8980-8999 | 5,968,424.94 | 6,023,676.16 | 295,435.00 | 6,283,586.99 | 259,910.83 | 4.3 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,968,424.94 | 6,023,676.16 | 295,035.00 | 6,283,186.99 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (7,580,378.35) | (8,899,969.42) | (6,650,447.35) | (7,375,033.30) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22,104,169.12 | 22,104,169.12 | | 22,104,169.12 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 22,104,169.12 | 22,104,169.12 | | 22,104,169.12 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0,00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22,104,169.12 | 22,104,169.12 | | 22,104,169.12 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,523,790.77 | 13,204,199.70 | 1 T | 14,729,135.82 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

Mcfarland Unified Kern County

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| b) Restricted | | 9740 | 14,530,791.75 | 13,204,199.70 | | 14,729,135.82 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | 14 | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (7,000.98) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid | | 8012 | | | | | | |
| Current Year | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | 0. | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | - | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 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 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 739,480.00 | 731,525.00 | 0.00 | 731,525.00 | 0.00 | 0.0% |

Mcfarland Unified Kern County

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Special Education Discretionary Grants | | 8182 | 19,931.00 | 19,931.00 | 0.00 | 19,931.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 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 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 2,269,730.00 | 2,101,012.83 | 1,281,468.83 | 2,155,909.83 | 54,897.00 | 2.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| Title II, Part A, Supporting Effective | 4025 | 9200 | | | | | | |
| Instruction | 4035 | 8290 | 251,697.00 | 193,509.07 | 101,313.07 | 193,509.07 | 0.00 | 0.09 |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 11,205.00 | 0.00 | 11,205.00 | 0.00 | 0.09 |
| Title III, English Learner Program | 4203 | 8290 | 203,478.00 | 216,536.63 | 94,000.63 | 203,703.63 | (12,833.00) | -5.9 |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, | 8290 | 276,974.00 | 296,580.58 | 62,660.11 | 296,580.58 | 0.00 | 0.09 |
| Output of Tanksian Februarian | 4128, 5630 3500-3599 | 8290 | 51,000.00 | 51,019.00 | 0.00 | 51,019.00 | 0,00 | 0.09 |
| Career and Technical Education All Other Federal Revenue | All Other | 8290 | 4,768,686.81 | 4,955,819.53 | 4,878,178.67 | 4,956,219.53 | 400.00 | 0.09 |
| TOTAL, FEDERAL REVENUE | , in Other | 0200 | 8,580,976.81 | 8,577,138.64 | 6,417,621.31 | 8,619,602.64 | 42,464.00 | 0.5 |
| | | | 5,000,070,01 | | | | | |
| OTHER STATE REVENUE Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Special Education Master Plan | | | | | | 0.00 | 0.00 | 0.0 |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Current Year | All Other | 8311 | 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 | 0.0 |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 235,095.25 | 267,747.36 | 13,347.99 | 268,900.15 | 1,152.79 | 0.4 |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | (.04) | 457,836.39 | 457,836.39 | Ne |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B 8 D (F) |
|--|---------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 150,000.00 | 172,614.34 | 157,603.34 | 172,614.34 | 0.00 | 0.09 |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 233,344.09 | 195,863.02 | (70,532.28) | 195,863.02 | 0.00 | 0.09 |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.09 |
| | 7370 | 8590 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Specialized Secondary American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| | All Other | 8590 | 1,990,972.31 | 6,238,057.08 | (3,736.92) | 7,000,065.08 | 762,008.00 | 12.2 |
| All Other State Revenue TOTAL, OTHER STATE REVENUE | All Other | 0030 | 2,609,411.65 | 6,874,281.80 | 96,682.09 | 8,095,278.98 | 1,220,997.18 | 17.8 |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Unsecured Roll | | 8616 | 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 | 0.0 |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Non-Ad Valorem Taxes | | 3 | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 359.21 | 359.21 | 419.21 | 60.00 | 16. |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0. |
| Food Service Sales | | 8634 | 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. |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| All Other Local Revenue | | 8699 | 875,654.55 | 979,240.91 | 540,308.29 | 923,227.66 | (56,013.25) | -5. |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0. |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |

2024-25 Second Interim General Fund Restricted (Resources 2000-9999) Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| From County Offices | 6500 | 8792 | 2,796,694.00 | 2,742,404.00 | 1,363,144.00 | 2,742,404.00 | 0.00 | 0.0 |
| From JPAs | 6500 | 8793 | 0.00 | 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 | 0.00 | 0.0 |
| From County Offices | 6360 | 8792 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Transfers of Apportionments | 3333 | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 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 | 0.0 |
| From JPAs | All Other | 8793 | 0,00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| All Other Transfers In from All Others | 7111 011101 | 8799 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | 0.00 | 3,672,348.55 | 3,722,004.12 | 1,903,811.50 | 3,666,050.87 | (55,953.25) | -1.5 |
| | | | 14,862,737.01 | 19,173,424.56 | 8,418,114.90 | 20,380,932.49 | 1,207,507.93 | 6.3 |
| TOTAL, REVENUES | | | 14,002,737.01 | 19,173,424.30 | 0,410,114.30 | 20,000,002.40 | 1,207,001.00 | |
| CERTIFICATED SALARIES Certificated Teachers' Salaries | | 1100 | 2,466,454.67 | 2.721,666,01 | 1,340,143.44 | 2,759,229.72 | (37,563.71) | -1.4 |
| Certificated Pupil Support Salaries | | 1200 | 1,005,719.80 | 995,877.31 | 561,696.70 | 995,877.31 | 0.00 | 0.0 |
| Certificated Supervisors' and Administrators' | | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | | |
| Salaries | | 1300 | 410,646.49 | 412,396.49 | 227,057.08 | 409,763.09 | 2,633.40 | 0.6 |
| Other Certificated Salaries | | 1900 | 349,762.00 | 17,160.00 | 7,865.00 | 17,160.00 | 0.00 | 0.0 |
| TOTAL, CERTIFICATED SALARIES | | | 4,232,582.96 | 4,147,099.81 | 2,136,762.22 | 4,182,030.12 | (34,930.31) | -0.8 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,209,965.97 | 1,262,804.19 | 648,523.66 | 1,259,639.34 | 3,164.85 | 0.3 |
| Classified Support Salaries | | 2200 | 913,064.74 | 989,615.13 | 511,876.96 | 987,306.70 | 2,308.43 | 0.2 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 91,027.52 | 154,252.47 | 89,975.41 | 154,253.16 | (.69) | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 111,501.37 | 106,523.46 | 50,118.17 | 106,523.34 | .12 | 0.0 |
| Other Classified Salaries | | 2900 | 105,762.47 | 146,105.39 | 79,272.99 | 146,105.82 | (.43) | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 2,431,322.07 | 2,659,300.64 | 1,379,767.19 | 2,653,828.36 | 5,472.28 | 0.2 |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 779,751.23 | 778,246.91 | 367,285.40 | 802,671.12 | (24,424.21) | -3. |
| PERS | | 3201-3202 | 643,058.32 | 699,411.45 | 381,065.60 | 698,750.62 | 660.83 | 0. |
| OASDI/Medicare/Alternative | | 3301-3302 | 254,647.20 | 271,608.47 | 144,753.26 | 271,533.22 | 75,25 | 0. |
| Health and Welfare Benefits | | 3401-3402 | 1,279,753.90 | 1,318,711.13 | 625,410.15 | 1,318,838.96 | (127.83) | 0. |
| Unemployment Insurance | | 3501-3502 | 3,318.80 | 3,415.44 | 1,763.32 | 3,433.18 | (17.74) | -0. |
| Workers' Compensation | | 3601-3602 | 64,960.09 | 66,859.85 | 32,765,16 | 66,885.17 | (25.32) | 0. |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0. |
| OPEB, Active Employees Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| , . | | 3901-3902 | | 3,138,253.25 | 1,553,042.89 | 3,162,112.27 | (23,859.02) | -0.8 |
| TOTAL, EMPLOYEE BENEFITS | | | 3,025,489.54 | 3, 130,233,25 | 1,000,042.09 | 0, 102, 112.21 | (20,000,02) | 0.0 |
| BOOKS AND SUPPLIES Approved Textbooks and Core Curricula | | | | | | | | |
| Materials | | 4100 | 5,623.24 | 418,058.29 | 279,691.11 | 469,706.30 | (51,648.01) | -12.4 |
| Books and Other Reference Materials | | 4200 | 375,000.00 | 302,523.00 | 2,523.09 | 304,170.22 | (1,647.22) | -0. |
| Materials and Supplies | | 4300 | 1,787,272.21 | 4,886,940.67 | 980,750.63 | 4,922,671.46 | (35,730.79) | -0. |
| Noncapitalized Equipment | | 4400 | 1,226,392.00 | 865,679.56 | 1,042,148.20 | 959,399.46 | (93,719.90) | -10. |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

California Dept of Education SACS Financial Reporting Software - SACS V11 File: Fund-Ai, Version 6

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| TOTAL, BOOKS AND SUPPLIES | | | 3,394,287.45 | 6,473,201.52 | 2,305,113.03 | 6,655,947.44 | (182,745.92) | -2.8% |
| SERVICES AND OTHER OPERATING | | | | | | | | |
| EXPENDITURES | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subagreements for Services Travel and Conferences | | 5200 | 37,976.72 | 154,200.92 | 18,105.83 | 123,918.85 | 30,282.07 | 19.69 |
| | | 5300 | 0.00 | 400.00 | 400.00 | 1,400.00 | (1,000.00) | -250.0 |
| Dues and Memberships | | 5400-5450 | 8,000.00 | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 0.0 |
| Insurance | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Operations and Housekeeping Services | | 3300 | 0.00 | 0.00 | | | | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 493,546.00 | 575,081.50 | 180,170.07 | 575,185.50 | (104.00) | 0.0 |
| Transfers of Direct Costs | | 5710 | 600.00 | 3,500.00 | 1,109.52 | 3,137.17 | 362.83 | 10.4 |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Professional/Consulting Services and | | 5800 | 6,492,050.99 | 9,174,547.97 | 3,027,797.44 | 8,860,845.91 | 313,702.06 | 3.4 |
| Operating Expenditures Communications | | 5900 | 1,000.00 | 1,000.00 | 256.42 | 1,000.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0000 | 7.033.173.71 | 9,916,730.39 | 3,227,839.28 | 9,573,487.43 | 343,242.96 | 3.5 |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 65,006.44 | 6,951.48 | 28,070.40 | 36,936.04 | 56.8 |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | | 6200 | 3,319,408.50 | 2,619,362.74 | 2,138,067.41 | 2,620,852.85 | (1,490.11) | -0.1 |
| Books and Media for New School Libraries or | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Major Expansion of School Libraries | | 6400 | 20,000.00 | 147,872,70 | 124,210,50 | 217,872.70 | (70,000.00) | -47.3 |
| Equipment | | 6500 | 1,348,240.30 | 1,044,766.00 | 944,564,75 | 1,059,766.00 | (15,000.00) | -1.4 |
| Equipment Replacement | | 6600 | 0,00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Lease Assets | | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Subscription Assets | | 6700 | 0,00 | | | 3,926,561,95 | (49,554.07) | -1,3 |
| TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of | | | 4,687,648.80 | 3,877,007.88 | 3,213,794.14 | 3,920,301.33 | (40,004.01) | |
| Indirect Costs) | | | | | | | | |
| Tuition Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 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. |
| 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. |
| Payments to County Offices | | 7142 | 2,394,724.48 | 2,280,378.31 | 1,337,279.16 | 2,280,378.31 | 0.00 | 0. |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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. |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0,00 | 0,00 | 0.00 | 0.0% |
| • | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| To JPAs | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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 | 0,070 |
| Debt Service | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,394,724.48 | 2,280,378.31 | 1,337,279.16 | 2,280,378.31 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,212,311.29 | 1,605,098.34 | 209,999.34 | 1,604,806.90 | 291.44 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,212,311.29 | 1,605,098.34 | 209,999.34 | 1,604,806.90 | 291.44 | 0.0% |
| TOTAL, EXPENDITURES | | | 28,411,540.30 | 34,097,070.14 | 15,363,597.25 | 34,039,152.78 | 57,917.36 | 0.29 |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 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 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 400.00 | 400.00 | (400.00) | Nev |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 400.00 | 400.00 | (400.00) | Nev |
| OTHER SOURCES/USES SOURCES | | | | | | | | |
| State Apportionments | | | | 0.07 | 0.00 | 0.00 | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds Proceeds from Disposal of Capital | | 0053 | | | | | | |
| Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Other Sources Transfers from Funds of | | 8965 | | | | | | |
| Lapsed/Reorganized LEAs | | 0300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0 |
| All Other Financing Sources | | 8979 | 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 | 0.0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| | | | | | | | | |
| USES | | | | | i i | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 5,968,424.94 | 6,023,676.16 | 295,435.00 | 6,283,586.99 | 259,910.83 | 4.3% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 5,968,424.94 | 6,023,676.16 | 295,435.00 | 6,283,586.99 | 259,910.83 | 4.3% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,968,424.94 | 6,023,676.16 | 295,035.00 | 6,283,186.99 | (259,510.83) | -4.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|------------------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 51,385,590.00 | 51,654,311.53 | 29,192,682.91 | 51,732,942.68 | 78,631.15 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 8,580,976.81 | 8,577,138.64 | 6,417,621.31 | 8,619,602,64 | 42,464.00 | 0.5% |
| 3) Other State Revenue | | 8300-8599 | 3,340,846.50 | 7,651,430.09 | 439,948.87 | 8,875,112.58 | 1,223,682.49 | 16.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,672,348.55 | 4,366,987.42 | 2,884,535.51 | 4,661,070.38 | 294.082.96 | 6.7% |
| 5) TOTAL, REVENUES | | 0000 0700 | 66,979,761.86 | 72,249,867.68 | 38,934,788.60 | 73,888,728.28 | | |
| | | | 00,010,101.00 | | | | | |
| B. EXPENDITURES 1) Certificated Salaries | | 1000-1999 | 21,452,609.57 | 21,533,317.84 | 11,603,763.12 | 21,583,040.92 | (49,723.08) | -0.2% |
| Certificated Salaries Classified Salaries | | 2000-2999 | 8,496,429.50 | 8,577,505.60 | 4,583,124.07 | 8,592,523.14 | (15,017.54) | -0.2% |
| · | | 3000-3999 | 14,173,465.60 | 14,245,844.19 | 7,472,066.40 | 14,280,393.62 | (34,549.43) | -0.2% |
| Employ ee Benefits Reaks and Supplies | | 4000-4999 | 9,679,816.53 | 11,974,290.87 | 3,490,634.34 | 12,067,787.38 | (93,496.51) | -0,8% |
| 4) Books and Supplies | | 4000-4333 | 9,079,010.55 | 11,974,290.07 | 3,430,004.04 | 12,007,707.00 | (00,100.01) | 0,070 |
| Services and Other Operating Expenditures | | 5000-5999 | 16,318,057.73 | 19,536,066.37 | 7,175,485.67 | 19,052,878.96 | 483,187.41 | 2.5% |
| 6) Capital Outlay | | 6000-6999 | 8,727,648.80 | 10,496,530.47 | 4,393,207.02 | 11,374,485.00 | (877,954.53) | -8.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,410,724.48 | 2,296,378.31 | 1,337,279.16 | 2,296,378.31 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (155,054,22) | (161,217.43) | 0.00 | (163,715.55) | 2,498.12 | -1.5% |
| 9) TOTAL, EXPENDITURES | | | 81,103,697.99 | 88,498,716.22 | 40,055,559.78 | 89,083,771.78 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,123,936.13) | (16,248,848.54) | (1,120,771.18) | (15,195,043.50) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | 8900-8929 | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | New |
| a) Transfers In b) Transfers Out | | 7600-7629 | 500,000.00 | 500,000.00 | 500,400.00 | 500,400.00 | (400.00) | -0.1% |
| 2) Other Sources/Uses | | | 555,555.65 | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING | | 5555 5555 | 0.00 | 5.00 | | | | |
| SOURCES/USES | | | (500,000.00) | (500,000.00) | (500,000.00) | (500,000.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (14,623,936.13) | (16,748,848.54) | (1,620,771.18) | (15,695,043.50) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,066,532.50 | 44,066,532.50 | | 44,066,532.50 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,066,532.50 | 44,066,532.50 | | 44,066,532.50 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,066,532.50 | 44,066,532.50 | | 44,066,532.50 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 29,442,596.37 | 27,317,683.96 | | 28,371,489.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| b) Restricted | | 9740 | 14,530,791.75 | 13,204,199.70 | | 14,729,135.82 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 7,287,688.08 | 7,287,688.08 | | 0.00 | | |
| Committed for LCAP expenses deferred to 2024-25. | 0000 | 9760 | 4,787,688.08 | | | | | |
| Committed for MHS & MJHS roofing repairs deferred to 2024-25. | 0000 | 9760 | 1, 200, 000.00 | | | | | |
| Committed for KAS Special Ed bathroom addition deferred to 2024-25 due to DSA delays. | 0000 | 9760 | 550,000.00 | | | | | |
| Committed for MHS classroom/office remodel deferred to 2024-25. | 0000 | 9760 | 750,000.00 | | | | | |
| Committed for LCAP expenses deferred to 2024-25. | 0000 | 9760 | | 4,787,688.08 | | | | |
| Committed for MHS & MJHS roofing repairs deferred to 2024-25. | 0000 | 9760 | | 1,200,000.00 | | | | |
| Committed for KAS Special Ed bathroom addition deferred to 2024- 25 due to DSA delays. | 0000 | 9760 | | 550,000.00 | | | | |
| Committed for MHS classroom/off ice remodel deferred to 2024-25. | 0000 | 9760 | | 750,000.00 | | | | |
| d) Assigned | | | | | | | N | |
| Other Assignments | | 9780 | 1,223,175.93 | 1,104,242.25 | | 971,008.10 | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | 1,223,175.93 | | | | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | | 1,104,242.25 | | | | |
| Reserve for instructional materials and supplies. | 1100 | 9780 | | | | 971,008.10 | - 1 | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,407,941.59 | 5,721,553.93 | | 12,671,345.08 | | |
| Unassigned/Unappropriated Amount | | 9790 | (7,000.98) | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | 00 070 074 00 | 4 500 000 00 | 4.0 |
| State Aid - Current Year | | 8011 | 32,892,366.00 | 37,777,142.00 | 21,280,208.00 | 39,376,371.00 | 1,599,229.00 | 4.2 |
| Education Protection Account State Aid - Current Year | | 8012 | 11,821,858.00 | 7,220,502.00 | 3,610,251.00 | 5,847,348.00 | (1,373,154.00) | -19.0 |
| State Aid - Prior Years | | 8019 | 0.00 | 41,182.10 | 41,182.10 | 41,182.10 | 0.00 | 0.0 |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 37,204.00 | 37,204.00 | 5,610.28 | 35,285.00 | (1,919.00) | -5.29 |
| Timber Yield Tax | | 8022 | 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 | 0.0 |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 6,406,970.00 | 6,406,775.00 | 3,486,908.31 | 6,264,162.00 | (142,613.00) | -2,2 |
| Unsecured Roll Taxes | | 8042 | 656,127.00 | 656,127.00 | 662,187.29 | 650,872.00 | (5,255.00) | -0.8 |
| Prior Years' Taxes | | 8043 | 0.00 | (307.87) | (1,483.76) | (1,483.76) | (1,175.89) | 381.9 |
| Supplemental Taxes | | 8044 | 181,980.00 | 146,581.00 | 82,583.78 | 191,646.00 | 45,065.00 | 30.7 |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (696,912.00) | (696,912.00) | 0.00 | (726,999.00) | (30,087.00) | 4.3 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 108,635.00 | 82,198.00 | 32,664.23 | 70,105.00 | (12,093.00) | -14.7% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 2,534.30 | 3,262.34 | 3,262.34 | 728.04 | 28.7% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 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 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 51,408,228.00 | 51,673,025.53 | 29,203,373.57 | 51,751,750.68 | 78,725.15 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (22,638.00) | (18,714.00) | (10,690.66) | (18,808.00) | (94.00) | 0.5% |
| Property Taxes Transfers | | 8097 | 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 | 0.0% |
| TOTAL, LCFF SOURCES | | | 51,385,590.00 | 51,654,311.53 | 29,192,682.91 | 51,732,942.68 | 78,631.15 | 0.2% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 739,480.00 | 731,525.00 | 0.00 | 731,525.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 19,931.00 | 19,931.00 | 0.00 | 19,931.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 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 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 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 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 2,269,730.00 | 2,101,012.83 | 1,281,468.83 | 2,155,909.83 | 54,897.00 | 2.6% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 251,697.00 | 193,509.07 | 101,313.07 | 193,509.07 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 11,205.00 | 0.00 | 11,205.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 203,478.00 | 216,536.63 | 94,000.63 | 203,703.63 | (12,833.00) | -5.9% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 276,974.00 | 296,580.58 | 62,660.11 | 296,580.58 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 51,000.00 | 51,019.00 | 0.00 | 51,019.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 4,768,686.81 | 4,955,819.53 | 4,878,178.67 | 4,956,219.53 | 400.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 8,580,976.81 | 8,577,138.64 | 6,417,621,31 | 8,619,602.64 | 42,464.00 | 0.5% |

| | | | nditures, and Cha | | | | | |
|---|---------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | **** | | | | | - | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 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 | 0.0% |
| Child Nutrition Programs | | 8520 | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 153,492.85 | 153,492.85 | 153,493.00 | 153,493.00 | :15 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 813,037.25 | 891,402.80 | 203,121.77 | 895,240.75 | 3,837.95 | 0.4% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | (.04) | 457,836.39 | 457,836.39 | New |
| Charter School Facility Grant | 6030 | 8590 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 150,000.00 | 172,614.34 | 157,603.34 | 172,614.34 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 233,344.09 | 195,863.02 | (70,532.28) | 195,863.02 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,990,972.31 | 6,238,057.08 | (3,736.92) | 7,000,065.08 | 762,008.00 | 12.2% |
| TOTAL, OTHER STATE REVENUE | | | 3,340,846.50 | 7,651,430.09 | 439,948.87 | 8,875,112.58 | 1,223,682.49 | 16.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 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 | 0.0% |
| Supplemental Taxes | | 8618 | 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 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 359.21 | 359.21 | 419.21 | 60.00 | 16.7% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 3,100.00 | 3,420.00 | 3,420.00 | New |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Food Service Sales | | 8634 | 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 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 900.00 | 2,500.00 | 5,446.00 | 4,546.00 | 505.1% |
| Interest | | 8660 | 0.00 | 0.00 | 271,538.30 | 271,538.30 | 271,538.30 | New |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 526,188.81 | 526,188.81 | 526,188.81 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 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 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 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 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 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 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 875,654.55 | 1,097,135.40 | 717,705.19 | 1,111,654.06 | 14,518.66 | 1.3% |
| Tuition | | 8710 | 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 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0,00 | 0,00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 2,796,694.00 | 2,742,404.00 | 1,363,144.00 | 2,742,404.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 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 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| From JPAs | All Other | 8793 | 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 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,672,348.55 | 4,366,987.42 | 2,884,535.51 | 4,661,070.38 | 294,082.96 | 6.7% |
| TOTAL, REVENUES | | | 66,979,761.86 | 72,249,867.68 | 38,934,788.60 | 73,888,728.28 | 1,638,860.60 | 2.3% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 15,901,011.33 | 16,233,323.62 | 8,568,180.93 | 16,302,956.33 | (69,632.71) | -0.4% |
| Certificated Pupil Support Salaries | | 1200 | 1,838,202.90 | 1,929,774.01 | 1,100,064.59 | 1,929,774.01 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,242,091.93 | 3,226,718.80 | 1,858,628.35 | 3,206,809.17 | 19,909.63 | 0.6% |
| Other Certificated Salaries | | 1900 | 471,303.41 | 143,501.41 | 76,889.25 | 143,501.41 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 21,452,609.57 | 21,533,317.84 | 11,603,763.12 | 21,583,040.92 | (49,723.08) | -0.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,611,587.88 | 1,656,064.88 | 867,020.15 | 1,650,652.12 | 5,412.76 | 0.3% |
| Classified Support Salaries | | 2200 | 2,405,544.21 | 2,476,347.09 | 1,272,652.42 | 2,470,880.42 | 5,466.67 | 0.29 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B 8 D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| | | | | | | | | |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,312,434.09 | 1,201,846.09 | 701,045.87 | 1,201,846.78 | (.69) | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 2,028,043.99 | 2,028,082.91 | 1,145,705.41 | 2,036,357.79 | (8,274.88) | -0.49 |
| Other Classified Salaries | | 2900 | 1,138,819.33 | 1,215,164.63 | 596,700.22 | 1,232,786.03 | (17,621.40) | -1.5% |
| TOTAL, CLASSIFIED SALARIES | | | 8,496,429.50 | 8,577,505.60 | 4,583,124.07 | 8,592,523.14 | (15,017.54) | -0.29 |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,015,321.16 | 4,044,968.91 | 2,094,709.43 | 4,072,905.93 | (27,937.02) | -0.79 |
| PERS | | 3201-3202 | 2,278,699.96 | 2,286,143.61 | 1,248,067.62 | 2,285,182.76 | 960.85 | 0.09 |
| OASDI/Medicare/Alternative | | 3301-3302 | 991,950.95 | 993,994.77 | 530,455.68 | 995,478.31 | (1,483.54) | -0.19 |
| Health and Welfare Benefits | | 3401-3402 | 6,183,808.63 | 6,213,250.63 | 3,190,161.68 | 6,218,934.37 | (5,683.74) | -0.19 |
| Unemployment Insurance | | 3501-3502 | 14,956.42 | 15,067.71 | 8,112.84 | 15,103.10 | (35.39) | -0.29 |
| Workers' Compensation | | 3601-3602 | 292,753.80 | 294,940.23 | 150,753.15 | 295,310.82 | (370.59) | -0.1 |
| OPEB, Allocated | | 3701-3702 | 395,974.68 | 397,478.33 | 249,806.00 | 397,478.33 | 0.00 | 0.0 |
| OPEB, Active Employees | | 3751-3752 | 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 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 14,173,465.60 | 14,245,844.19 | 7,472,066.40 | 14,280,393.62 | (34,549.43) | -0.2 |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula | | 4100 | 2,648,625.52 | 2,828,199.77 | 374,337.07 | 2,745,680.06 | 82,519,71 | 2.9 |
| Materials | | 4200 | 388,000.00 | 320,400.36 | 11,310.24 | 322,047,58 | (1,647.22) | -0.5 |
| Books and Other Reference Materials | | 4300 | 4,198,922,11 | 6,969,012.18 | 1,644,708.73 | 7,063,106.85 | (94,094.67) | -1.4 |
| Materials and Supplies | | 4400 | 2,444,268.90 | 1,856,678.56 | 1,460,278.30 | 1,936,952.89 | (80,274.33) | -4,3 |
| Noncapitalized Equipment | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Food TOTAL, BOOKS AND SUPPLIES | | 4700 | 9,679,816.53 | 11,974,290.87 | 3,490,634.34 | 12,067,787.38 | (93,496.51) | -0.8 |
| SERVICES AND OTHER OPERATING | | | 3,073,010.00 | 11,011,200.01 | 0,100,001.01 | | | |
| EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 105,875.72 | 316,330.92 | 23,433.60 | 261,641.85 | 54,689.07 | 17.3 |
| Dues and Memberships | | 5300 | 43,718.80 | 63,783.80 | 55,233.89 | 59,784.71 | 3,999.09 | 6.3 |
| Insurance | | 5400-5450 | 642,236.22 | 559,248.00 | 551,247.85 | 559,248.01 | (.01) | 0.0 |
| Operations and Housekeeping Services | | 5500 | 1,707,000.00 | 2,007,000.00 | 1,010,740.02 | 2,007,000.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,301,542.00 | 2,454,812.70 | 543,996.19 | 2,331,015.88 | 123,796.82 | 5.0 |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | | 5750 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0,00 | 0.0 |
| Professional/Consulting Services and | | | 75,555.55 | .3,000,30 | | | | |
| Operating Expenditures | | 5800 | 11,392,024.99 | 14,005,430.95 | 4,945,366.65 | 13,704,728.51 | 300,702.44 | 2.1 |
| Communications | | 5900 | 110,660.00 | 114,460.00 | 45,467.47 | 114,460.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,318,057.73 | 19,536,066.37 | 7,175,485.67 | 19,052,878.96 | 483,187.41 | 2.5 |
| CAPITAL OUTLAY | | | | | | mc - 10 :- | 05 150 01 | 00.0 |
| Land | | 6100 | 25,000.00 | 115,006.44 | 23,265,73 | 79,848.40 | 35,158.04 | 30.6 |
| Land Improvements | | 6170 | 150,000.00 | 169,940.00 | 80,945.77 | 221,940.00 | (52,000.00) | -30.6 |
| Buildings and Improvements of Buildings | | 6200 | 6,544,408.50 | 7,796,931.82 | 2,582,475.02 | 8,527,589.65 | (730,657.83) | -9.4 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment | | 6400 | 660,000.00 | 1,335,702.21 | 730,377.31 | 1,451,156.61 | (115,454.40) | -8.6 |
| Equipment Replacement | | 6500 | 1,348,240.30 | 1,078,950.00 | 976,143.19 | 1,093,950.34 | (15,000.34) | -1.4 |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B 8 D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 8,727,648.80 | 10,496,530.47 | 4,393,207.02 | 11,374,485.00 | (877,954.53) | -8.49 |
| | | - | 0,727,040.00 | 10,400,000111 | 1,000,201.02 | , | () | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Payments to County Offices | | 7142 | 2,404,724.48 | 2,290,378.31 | 1,337,279.16 | 2,290,378.31 | 0.00 | 0.09 |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Pass-Through Revenues | | 3 | | | | | | |
| To Districts or Charter Schools | | 7211 | 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 | 0.0 |
| To JPAs | | 7213 | 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 | 0.0 |
| To County Offices | 6500 | 7222 | 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 | 0.0 |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 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 | 0.0 |
| To JPAs | 6360 | 7223 | 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 | 0.0 |
| All Other Transfers | | 7281-7283 | 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 | 0.0 |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 6,000.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers | | | | | | | | |
| of Indirect Costs) | | | 2,410,724.48 | 2,296,378.31 | 1,337,279.16 | 2,296,378.31 | 0.00 | 0.0 |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (155,054.22) | (161,217.43) | 0.00 | (163,715.55) | 2,498.12 | -1.5 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (155,054.22) | (161,217.43) | 0.00 | (163,715.55) | 2,498.12 | -1.5 |
| TOTAL, EXPENDITURES | | | 81,103,697.99 | 88,498,716.22 | 40,055,559.78 | 89,083,771.78 | (585,055.56) | -0.7 |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | 0.00 | 0.00 | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| From: Bond Interest and | | | | | | 0.00 | 0.00 | , , |
| Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | N ₁ |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 400.00 | 400.00 | 400.00 | N- |

2024-25 Second Interim General Fund Mcfarland Unified Summary - Unrestricted/Restricted **Kern County** Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|----------------------------------|----------------------------------|
| | | | | | | | | 0.000 |
| To: Child Development Fund | | 7611 | 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 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 500,000.00 | 500,000.00 | 500,400.00 | 500,400.00 | (400.00) | -0.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 500,000.00 | 500,000.00 | 500,400.00 | 500,400.00 | (400.00) | -0.1% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 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 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0.0% |
| Proceeds from Leases | | 8972 | 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 | 0.0% |
| Proceeds from SBITAs | | 8974 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (500,000.00) | (500,000.00) | (500,000.00) | (500,000.00) | 0.00 | 0.0% |

Second Interim General Fund Exhibit: Restricted Balance Detail

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| Resource | Description | 2024-25 Projected Totals |
|------------------------|--|-----------------------------|
| 6300 | Lottery: Instructional Materials | 1,329,481.01 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | |
| 6383 | Golden State Pathways Program | 14,386.30 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 776,750.48 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 569,258.00 |
| 7085 | Learning Communities for School Success Program | 180,640.49 |
| 7339 | Dual Enrollment Opportunities | 194,272.82 |
| 7399 | LCFF Equity Multiplier | 127,100.00 |
| 7435 | Learning Recovery Emergency Block Grant | 4,648,046.65 |
| 7510 | Low-Performing Students Block Grant | 85,915.00 |
| 9010 | Other Restricted Local | 2,210,949.88 |
| Total, Restricted Bala | ance | 14,729,135.82 |

2024-25 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-------------------------|------------------------|--|------------------------|---------------------------------|----------------------------------|-------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0% |
| 3) Contributions | | 8980-8999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|------------------------|--|------------------------|---------------------------------|----------------------------------|-------------------------------|
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 227,116.57 | 227,116.57 | | 227,116.57 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 227,116.57 | 227,116.57 | | 227,116.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 227,116.57 | 227,116.57 | | 227,116.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 227,116.57 | 227,116.57 | | 227,116.57 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0,00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0,00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 227,116.57 | 227,116.57 | 1 | 227,116.57 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| REVENUES | | | | | | | | |
| Sale of Equipment and Supplies | | 8631 | 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 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 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 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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| Kern County | | enues, Expendit | | | | | | | | |
|---|-------------------|-----------------|------------------------|--|------------------------|---------------------------------|----------------------------------|-------------------------------|--|--|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) | | |
| CERTIFICATED SALARIES | | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| CLASSIFIED SALARIES | | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| EMPLOYEE BENEFITS | | | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| OPEB, Active Employees | | 3751-3752 | 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 | 0.0% | | |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| BOOKS AND SUPPLIES | | | | | | | | | | |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0:00 | 0.00 | 0.0% | | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| CAPITAL OUTLAY | | | | | | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |
| Lease Assets | | 6600 | 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 | 0.0% | | |
| TOTAL, CAPITAL OUTLAY | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | |

2024-25 Second Interim Student Activity Special Revenue Fund Revenues, Expenditures, and Changes in Fund Balance

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|------------------------|--|------------------------|---------------------------------|----------------------------------|-------------------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0.0% |
| Proceeds from SBITAs | | 8974 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

15 73908 0000000 Form 08I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Project Year Totals | | | | |
|---------------------------|------------------------|--------------------------------|--|--|--|--|
| 8210 | Student Activity Funds | 227,116.57 | | | | |
| Total, Restricted Balance | | | | | | |

| ern County | Expenditur | Expenditures by Object | | | | | | | |
|--|-------------------|-----------------------------|---------------------------|---|---------------------------|------------------------------------|-------------------------------------|---------------------------------|--|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| 2) Federal Revenue | | 8100-8299 | 52,420.00 | 66,454.00 | 3,518.00 | 66,454.00 | 0.00 | 0.0 | |
| 3) Other State Revenue | | 8300-8599 | 378,682.00 | 378,682.00 | 221,577,00 | 378,682.00 | 0.00 | 0.0 | |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 644.00 | 1,022.84 | 1,130.03 | 486.03 | 75.5 | |
| 5) TOTAL, REVENUES | | | 431,102.00 | 445,780.00 | 226,117.84 | 446,266.03 | | | |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 153,576.63 | 166,506.63 | 88,874.52 | 218,906.60 | (52,399.97) | -31.5 | |
| 2) Classified Salaries | | 2000-2999 | 102,269.06 | 102,672.02 | 56,360.56 | 96,567.84 | 6,104,18 | 5.9 | |
| 3) Employee Benefits | | 3000-3999 | 119,254.11 | 122,092.81 | 69,225.00 | 135,068.49 | (12,975.68) | -10.6 | |
| 4) Books and Supplies | | 4000-4999 | 61,373.96 | 65,555.37 | 3,556.34 | 35,460.50 | 30,094.87 | 45.9 | |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 52,567.47 | 57,465,52 | 5,689.55 | 28,574.47 | 28,891.05 | 50.3 | |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- 7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| 2) Other Outes Transfers of Indirect Contr | | 7300-7399 | 21,831.06 | 22,205,72 | 0.00 | 22,406.20 | (200.48) | -0.9 | |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7333 | 510,872.29 | 536,498.07 | 223,705.97 | 536,984.10 | (200,40) | 0 | |
| 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (79,770.29) | (90,718.07) | 2,411.87 | (90,718.07) | | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | 10 | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0 | |
| 3) Contributions | | 8980-8999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (79,770.29) | (90,718.07) | 2,411.87 | (90,718.07) | | | |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 90,718.07 | 90,718.07 | | 90,718.07 | 0.00 | 0.0 | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 | |
| c) As of July 1 - Audited (F1a + F1b) | | | 90,718.07 | 90,718.07 | | 90,718.07 | | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.4 | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 90,718.07 | 90,718.07 | | 90,718.07 | | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,947.78 | 0.00 | | 0.00 | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | | |
| b) Restricted | | 9740 | 10,947.78 | 0.00 | | 0.00 | | | |
| | | | | | | | | | |
| c) Committed | | | | | | | | 3,1 | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | | |
| Stabilization Arrangements | | 9750 9760 | 0.00 | 0.00 | | | | | |
| · | | 9750 9760 | 0.00 | 0.00 | | 0.00 | | | |

| ounty Expenditures by Object | | | | | | 1 02/143/4/11 (202 | | |
|--|-------------------|-----------------|---------------------------|---|---------------------------|------------------------------------|-------------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertaintles | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 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 | 0.09 |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 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 | 0.0 |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | All Other | 8290 | 52,420.00 | 66,454.00 | 3,518.00 | 66,454.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | | 52,420.00 | 66,454.00 | 3,518.00 | 66,454.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Apportionments - Prior Years | | 8319 | 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 | 0.0 |
| Adult Education Program | 6391 | 8590 | 378,682.00 | 378,682.00 | 221,577.00 | 378,682.00 | 0.00 | 0.0 |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | | 378,682.00 | 378,682.00 | 221,577.00 | 378,682.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 0.00 | 0.00 | 378.84 | 486.03 | 486.03 | Ne |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 644.00 | 644.00 | 644.00 | 0.00 | 0.0 |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 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 | 0.0 |
| • | | 0011 | 0.00 | 0.00 | ,,,,, | **** | | |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | 0/10 | 0.00 | 644.00 | 1,022.84 | 1,130.03 | 486.03 | 75.5 |
| | | | 431,102,00 | 445,780.00 | 226,117.84 | 446,266.03 | | |
| TOTAL, REVENUES | | | 401,102,00 | 110,100.00 | 220,111,01 | 110,200.00 | | |
| CERTIFICATED SALARIES | | 1100 | 74,000.00 | 86,486.60 | 32,119.49 | 121,610.34 | (35,123.74) | -40.6 |
| Certificated Teachers' Salaries | | 1200 | 10,571.70 | 10,915.10 | 6,367.14 | 10,915.10 | 0.00 | 0.0 |
| Certificated Pupil Support Salaries | | | l . | | 50,387.89 | 86,381.16 | (17,276.23) | -25.0 |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 69,004.93 | 69,104.93 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Certificated Salaries | | 1900 | 0.00 | 166,506.63 | 88,874.52 | 218,906.60 | (52,399.97) | -31.5 |
| TOTAL, CERTIFICATED SALARIES | | | 153,576.63 | 100,000.03 | 00,014.02 | 210,300.00 | (02,033.31) | -51.5 |
| CLASSIFIED SALARIES | | 0400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 102,269.06 | 102,672.02 | 54,869.36 | 96,567.84 | 6,104.18 | 5.9 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 1,491.20 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 102,269.06 | 102,672.02 | 56,360.56 | 96,567.84 | 6,104.18 | 5.9 |

| ern County | County Expenditures by Object | | | | | | F82/NJNXKF(2024-25) | | |
|---|-------------------------------|-----------------|---------------------------|---|---------------------------|------------------------------------|-------------------------------------|----------------------------------|--|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 27,313.94 | 29,717.98 | 15,694.07 | 39,726.37 | (10,008.39) | -33.79 | |
| PERS | | 3201-3202 | 27,927.42 | 28,020.30 | 16,696.43 | 28,020.30 | 0.00 | 0.0 | |
| OASDI/Medicare/Alternative | | 3301-3302 | 10,736.71 | 10,945.49 | 6,000.46 | 11,238.34 | (292.85) | -2.7 | |
| Health and Welfare Benefits | | 3401-3402 | 50,640.00 | 50,640.00 | 29,420.29 | 52,838.20 | (2,198.20) | -4.3 | |
| Unemployment Insurance | | 3501-3502 | 128.12 | 134.58 | 72.23 | 157.73 | (23.15) | -17.2 | |
| Workers' Compensation | | 3601-3602 | 2,507.92 | 2,634.46 | 1,341.52 | 3,087.55 | (453.09) | -17.2 | |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Other Employ ee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| TOTAL, EMPLOYEE BENEFITS | | | 119,254.11 | 122,092.81 | 69,225.00 | 135,068.49 | (12,975.68) | -10.6 | |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| | | 4300 | 61,373.96 | 65,555.37 | 3,556.34 | 35,460.50 | 30,094,87 | 45.9 | |
| Materials and Supplies | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Noncapitalized Equipment | | 4400 | 61,373.96 | 65,555.37 | 3,556.34 | 35,460.50 | 30,094.87 | 45.9 | |
| TOTAL, BOOKS AND SUPPLIES | | | 01,373.90 | 05,555.57 | 3,330.34 | 33,400.30 | 30,034.07 | 40.0 | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | 5400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.0 | |
| Travel and Conferences | | 5200 | 2,000.00 | 4,000.00 | 1,227.38 | 4,000.00 | | | |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Insurance | | 5400-5450 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 | |
| Professional/Consulting Services and | | | | | | | | | |
| Operating Expenditures | | 5800 | 50,567.47 | 51,465.52 | 3,840.00 | 22,574.47 | 28,891.05 | 56.19 | |
| Communications | | 5900 | 0.00 | 2,000.00 | 622,17 | 2,000.00 | 0.00 | 0.0 | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 52,567.47 | 57,465.52 | 5,689.55 | 28,574.47 | 28,891.05 | 50.39 | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| Lease Assets | | 6600 | 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 | 0.0 | |
| | | 0100 | | | | | | 0.0 | |
| TOTAL, CAPITAL OUTLAY | | 0100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| | | 0,00 | | | 0.00 | 0.00 | 0.00 | 0.0 | |
| | | 0,00 | | | 0.00 | 0.00 | 0.00 | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0,00 | | | 0.00 | 0.00 | 0.00 | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition | | 7141 | | | 0.00 | 0.00 | 0.00 | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | | 0.00 | 0.00 | | | | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices | | 7141 7142 | 0.00 0.00 0.00 | 0.00 | 0.00 0.00 | 0.00 0.00 | 0.00 | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00 | 0.0 | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs Other Transfers Out | | 7141 7142 | 0.00 0.00 0.00 | 0.00 | 0.00 0.00 | 0.00 0.00 | 0.00 0.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Payments to County Offices Payments to JPAs | | 7141 7142 | 0.00 0.00 0.00 | 0.00 | 0.00 0.00 | 0.00 0.00 | 0.00 0.00 | 0.0 | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|------------------------------------|-------------------------------------|----------------------------------|
| To JPAs | | 7213 | 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 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 21,831.06 | 22,205.72 | 0.00 | 22,406.20 | (200.48) | -0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 21,831.06 | 22,205.72 | 0.00 | 22,406.20 | (200.48) | -0.9% |
| TOTAL, EXPENDITURES | | | 510,872.29 | 536,498.07 | 223,705.97 | 536,984.10 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 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 | 0.0% |
| Proceeds from Leases | | 8972 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Adult Education Fund Restricted Detail 15739080000000 Form 11I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance | e | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|--|-------------------|---------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | | 8100-8299 | 2,735,851.56 | 2,795,643.00 | 1,125,257.61 | 2,795,643.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 800,000.00 | 800,000.00 | 229,944.61 | 801,000.00 | 1,000.00 | 0, |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 82,885.81 | 50,740.29 | 82,885.81 | 0.00 | 0.4 |
| 5) TOTAL, REVENUES | | | 3,585,851.56 | 3,678,528.81 | 1,405,942.51 | 3,679,528.81 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 2) Classified Salaries | | 2000-2999 | 1,137,846.69 | 1,193,933.49 | 633,991.07 | 1,215,069.83 | (21,136.34) | -1. |
| 3) Employ ee Benefits | | 3000-3999 | 688,467.35 | 729,830,79 | 391,935.82 | 736,675.33 | (6,844.54) | -0. |
| 4) Books and Supplies | | 4000-4999 | 1,645,372.77 | 1,734,207.95 | 694,983.60 | 1,745,103.29 | (10,895.34) | -0, |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 240,500.00 | 270,920.00 | 79,830.24 | 271,620.00 | (700.00) | -0. |
| 6) Capital Outlay | | 6000-6999 | 126,025.85 | 158,487.36 | 61,859.46 | 156,892.02 | 1,595.34 | 1. |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- | | | | | 0.00 | |
| | | 7499 | 0.00 | 0.00 | 0.00 | 0.00 | | 0. |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 133,223.16 | 139,011.71 | 0.00 | 141,309.35 | (2,297.64) | -1. |
| 9) TOTAL, EXPENDITURES | | | 3,971,435,82 | 4,226,391.30 | 1,862,600.19 | 4,266,669.82 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (385,584.26) | (547,862.49) | (456,657.68) | (587,141.01) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0. |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (385,584.26) | (547,862.49) | (456,657.68) | (587,141.01) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | - 3 | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,928,728.25 | 2,928,728.25 | | 2,928,728.25 | 0.00 | 0. |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,928,728.25 | 2,928,728.25 | | 2,928,728.25 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,928,728.25 | 2,928,728.25 | | 2,928,728.25 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,543,143.99 | 2,380,865.76 | | 2,341,587.24 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| · | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 2,543,143.99 | 2,380,865.76 | | 2,341,587.24 | | |
| b) Restricted | | 314U | 2,043,143.99 | 2,500,005.76 | | 2,041,007.24 | | |
| c) Committed | | 0750 | 0.00 | 0.00 | | 0.00 | | |
| Stabilization Arrangements | | 9750 9760 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 2,735,851.56 | 2,795,643.00 | 1,125,257.61 | 2,795,643.00 | 0.00 | 0.0 |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | | 2,735,851.56 | 2,795,643.00 | 1,125,257.61 | 2,795,643.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 800,000.00 | 800,000.00 | 229,944.61 | 801,000.00 | 1,000.00 | 0.1 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | 5000 | 800,000.00 | 800,000.00 | 229,944.61 | 801,000.00 | 1,000.00 | 0.4 |
| | | | 555,000.00 | 222,000.00 | | ,555.50 | ,,,,,,,, | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Sale of Equipment/Supplies | | | | | 0.00 | 30,000.00 | 0.00 | 0.0 |
| Food Service Sales | | 8634 | 30,000.00 | 30,000.00 | | | | |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 20,000.00 | 20,000.00 | 17,854.48 | 20,000.00 | 0:00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 32,885.81 | 32,885.81 | 32,885.81 | 0.00 | 0.0 |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | | 50,000.00 | 82,885.81 | 50,740.29 | 82,885.81 | 0.00 | 0.0 |
| TOTAL, REVENUES | | | 3,585,851.56 | 3,678,528.81 | 1,405,942.51 | 3,679,528.81 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 880,638.35 | 936,725.15 | 480,119.04 | 955,532.24 | (18,807.09) | -2. |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 140,768.32 | 140,768.32 | 82,108.32 | 140,768.32 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 116,440.02 | 116,440.02 | 71,763.71 | 118,769.27 | (2,329.25) | -2.0 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 1,137,846.69 | 1,193,933.49 | 633,991.07 | 1,215,069.83 | (21,136.34) | -1.8 |
| EMPLOYEE BENEFITS | | | 1,101,010101 | | | | | |
| | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| STRS | | 3201-3202 | 281,819.54 | 296,991.02 | 164,350.70 | 304,842.07 | (7,851.05) | -2.0 |
| PERS CASDUM fordings of Alternative | | 3301-3302 | 86,280.25 | 90,570.91 | 48,066.38 | 91,419.28 | (848.37) | -0. |
| OASDI/Medicare/Alternative | | | | 330,089.80 | 173,262.59 | 328,120.84 | 1,968.96 | 0.0 |
| Health and Welfare Benefits | | 3401-3402 | 308,765.43 | | | | | -0. |
| Unemployment Insurance | | 3501-3502 | 563.89 | 591.94 | 317.95 | 597.48 | (5.54) | |
| Workers' Compensation | | 3601-3602 | 11,038.24 | 11,587.12 | 5,938.20 | 11,695.66 | (108.54) | -0.1 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Employee Benefits | | 0001 0002 | **** | 729,830.79 | 391,935.82 | 736,675.33 | (6,844.54) | -0. |

| ern County | Ехре | enditures by | T | | | 1 | F62/NJNAKF(2024-2 | | | |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|--|--|
| Description | Resource Codes | Object Codeŝ | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) | | |
| Materials and Supplies | | 4300 | 196,000.00 | 196,000.00 | 74,759.51 | 200,467.73 | (4,467.73) | -2.3 | | |
| Noncapitalized Equipment | | 4400 | 20,000.00 | 20,000.00 | 21,069.39 | 26,427.61 | (6,427.61) | -32.1 | | |
| Food | | 4700 | 1,429,372.77 | 1,518,207.95 | 599,154.70 | 1,518,207.95 | 0.00 | 0.0 | | |
| TOTAL, BOOKS AND SUPPLIES | | | 1,645,372.77 | 1,734,207.95 | 694,983.60 | 1,745,103.29 | (10,895.34) | -0.6 | | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Travel and Conferences | | 5200 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 0.0 | | |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0 | | |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Operations and Housekeeping Services | | 5500 | 15,000.00 | 15,000.00 | 5,718.49 | 15,000.00 | 0.00 | 0.0 | | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 75,000.00 | 75,000.00 | 31,759.89 | 75,000.00 | 0.00 | 0.0 | | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Transfers of Direct Costs - Interfund | | 5750 | (15,000.00) | (15,000.00) | 0.00 | (15,000.00) | 0.00 | 0.0 | | |
| Professional/Consulting Services and | | | | | | | | | | |
| Operating Expenditures | | 5800 | 160,000.00 | 190,420.00 | 41,194.07 | 190,420.00 | 0.00 | 0. | | |
| Communications | | 5900 | 2,500.00 | 2,500.00 | 1,157.79 | 3,200.00 | (700.00) | -28. | | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0000 | 240,500.00 | 270,920.00 | 79,830.24 | 271,620.00 | (700.00) | -0. | | |
| CAPITAL OUTLAY | | | 2-10,000.00 | 210,020,00 | 10,000.2 | | (, | | | |
| | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Buildings and Improvements of Buildings | | 6400 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0. | | |
| Equipment | | 6500 | 96,025.85 | 128,487.36 | 61,859.46 | 126,892.02 | 1,595,34 | 1, | | |
| Equipment Replacement | | | | | 0.00 | 0.00 | 0.00 | 0. | | |
| Lease Assets | | 6600 | 0.00 | 0.00 | | | 0.00 | 0. | | |
| Subscription Assets | | 6700 | 0,00 | 0.00 | 0.00 | 0.00 | | 1 | | |
| TOTAL, CAPITAL OUTLAY | | | 126,025.85 | 158,487.36 | 61,859.46 | 156,892.02 | 1,595.34 | 1.0 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | | |
| Debt Service | | | | | .5. | | 0.00 | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 00,00 | 0. | | |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 133,223.16 | 139,011.71 | 0.00 | 141,309.35 | (2,297.64) | -1. | | |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 133,223.16 | 139,011.71 | 0.00 | 141,309.35 | (2,297.64) | -1. | | |
| TOTAL, EXPENDITURES | | | 3,971,435.82 | 4,226,391.30 | 1,862,600.19 | 4,266,669.82 | | | | |
| INTERFUND TRANSFERS | | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| INTERFUND TRANSFERS OUT | | | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| OTHER SOURCES/USES | | | | | | | | | | |
| SOURCES | | | | | | | | | | |
| Other Sources | | | 2 | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Long-Term Debt Proceeds | | | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.6 | | |
| | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| Proceeds from SRITAs | | | | v.vv | | 4.00 | | 411 | | |
| Proceeds from SBITAs All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |

2024-25 Second Interim Cafeteria Special Revenue Fund Expenditures by Object

157390800000000 Form 13I F827NJNXKF(2024-25)

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0,00 | 0.00 | | |

2024-25 Second Interim Cafeteria Special Revenue Fund Restricted Detail

15739080000000 Form 13l F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals | | | |
|-------------------------|--|-----------------------------|--|--|--|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | | | | |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | | | | |
| Total, Restricted Balar | nce | 2,341,587.24 | | | |

| Description | Resource Object Codes Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--------------------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | 8010-8099 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8600-8799 | 80,000.00 | 139,972.24 | 93,261.15 | 139,972.24 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | 80,000.00 | 139,972.24 | 93,261.15 | 139,972.24 | | |
| B. EXPENDITURES | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Employee Benefits | 3000-3999 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 6) Capital Outlay | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100- 7299,7400 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | 7300-7399 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | 80,000,00 | 139,972.24 | 93,261.15 | 139,972.24 | | |
| D. OTHER FINANCING SOURCES/USES | | 1 | | | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | 8900-8929 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| b) Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | |
| a) Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8980-8999 | | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | 0000-0000 | 500.000.00 | 500,000,00 | 500,000.00 | 500,000.00 | 0.00 | 0,07 |
| | | 580,000.00 | 639,972.24 | 593,261.15 | 639,972.24 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | 360,000.00 | 039,912.24 | 393,201.13 | 000,572.24 | | L |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | 0704 | A 774 A75 5A | 4 771 475 54 | | 4 771 475 54 | 0.00 | 0.0% |
| a) As of July 1 - Unaudited | 9791 | | 4,771,475.54 | | 4,771,475.54 | 0.00 | 0.0% |
| b) Audit Adjustments | 9793 | 0.00 | 0.00 | | | 0.00 | 0.07 |
| c) As of July 1 - Audited (F1a + F1b) | 0705 | 4,771,475.54 | 4,771,475.54 | | 4,771,475.54 | 0.00 | 0.00 |
| d) Other Restatements | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | 4,771,475.54 | 4,771,475.54 | | 4,771,475.54 | | |
| 2) Ending Balance, June 30 (E + F1e) | | 5,351,475.54 | 5,411,447.78 | | 5,411,447.78 | | c . |
| Components of Ending Fund Balance | | | | | | | |
| a) Nonspendable | | | | | | | |
| Revolving Cash | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | 9713 | 0.00 | 0,00 | | 0.00 | | |
| All Others | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | |
| Stabilization Arrangements | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | 9760 | 5,351,475.54 | 5,411,447.78 | | 5,411,447.78 | | |
| Committed for future deferred maintenance projects. | 0000 9760 | | 5,411,447.78 | | | | |

| Description | Resource Object Codes Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|--|--------------------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Committed for future deferred maintenance projects. | 0000 9760 | 5,351,475.54 | | | | | |
| Committed for future deferred maintenance projects, | 0000 9760 | | | | 5,411,447.78 | | |
| d) Assigned | | | | | | | |
| Other Assignments | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | 0.00 | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | |
| LCFF Transfers | | | | | | | |
| LCFF Transfers - Current Year | 8091 | 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 | 0.0 |
| TOTAL, LCFF SOURCES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | | | | | |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF | | | | | | | |
| Deduction | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Sales | | | | | | | |
| Sale of Equipment/Supplies | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | 8660 | 80,000.00 | 80,000.00 | 33,288.91 | 80,000.00 | 0.00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0,00 | 59,972.24 | 59,972.24 | 59,972.24 | 0.00 | 0,0 |
| Other Local Revenue | | | | | | | |
| All Other Local Revenue | 8699 | 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 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | 5,50 | 80,000.00 | 139,972.24 | 93,261.15 | 139,972.24 | 0,00 | 0.0 |
| TOTAL, REVENUES | | 80,000.00 | 139,972.24 | 93,261.15 | 139,972.24 | | |
| | | 50,000.00 | 100,072.27 | 00,201110 | 100 072127 | | |
| CLASSIFIED SALARIES Classified Support Salarian | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Support Salaries Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS | 2404 240 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| STRS | 3101-310 | | 0.00 | 0.00 | | | 0.0 |
| PERS | 3201-320 | | 0.00 | 0.00 | 0.00 | 0.00 | |
| OASDI/Medicare/Alternative | 3301-330 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Health and Welfare Benefits | 3401-340 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Unemployment Insurance | 3501-350 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation | 3601-360 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated | 3701-370 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | 3751-375 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Employee Benefits | 3901-390 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| BOOKS AND SUPPLIES | | | | | | | |
| Books and Other Reference Materials | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Materials and Supplies | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Noncapitalized Equipment | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, BOOKS AND SUPPLIES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| Description | Resource Objec Codes Code | | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------------------|--------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Rentals, Leases, Repairs, and Noncapitalized Improvements | 56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | 57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | 57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | |
| Operating Expenditures | 580 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | |
| Land Improvements | 61 | ro 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | 620 | - 1 | | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | 64 | | | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | 650 | | | 0.00 | 0.00 | 0,00 | 0.0% |
| Lease Assets | 660 | | | 0.00 | 0.00 | 0,00 | 0.0% |
| Subscription Assets | 670 | | | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | 07. | 0.00 | | 0.00 | 0,00 | 0.00 | 0.09 |
| | | 0.00 | 0.00 | 0.00 | | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service | | | | | | | |
| Debt Service - Interest | 74: | 8 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | 74: | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| | 1 4. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.07 |
| TOTAL, EXPENDITURES | | 0.00 | 0,00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | 89 ⁻ | 9 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 00 | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 000,000.00 | 000,000.00 | 000,000.00 | 000,000.00 | 0.00 | 0.07 |
| INTERFUND TRANSFERS OUT | 76° | 9 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | 70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 0.00 | 0.00 | 0.00 | 0.00 | 5100 | 0.07 |
| OTHER SOURCES/USES SOURCES | | | | | | | |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 896 | 5 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | 000 | 0.00 | | 0,55 | | -,,,, | 5.5. |
| Proceeds from Leases | 897 | 2 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 897 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources (c) TOTAL, SOURCES | 897 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| ** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| Transform of Funds from Lansed/Reorganized LEAs | 765 | 1 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Funds from Lapsed/Reorganized LEAs | 765 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | 768 | 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 | 0.07 |
| CONTRIBUTIONS Outliebution for Heavy tricked Programs | 207 | 0 000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Contributions from Unrestricted Revenues | 898 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Contributions from Restricted Revenues | 899 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| (e) TOTAL, CONTRIBUTIONS | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | |
| (a - b + c - d + e) | | 500,000.00 | 500,000.00 | 500,000.00 | 500,000.00 | | |

2024-25 Second Interim Deferred Maintenance Fund Restricted Detail

157390800000000 Form 14I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance | | 0.00 |

2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------------------|---------------------------|-------------------------------------|------------------------------|------------------------------------|-------------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- 7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 9) TOTAL, EXPENDITURES | | 7300-7333 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.07 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0,00 | 0.00 | 0.00 | 0,00 | 0.09 |
| b) Uses | | 7630-7699 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 450,797.62 | 450,797.62 | | 450,797.62 | 0.00 | 0.09 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| c) As of July 1 - Audited (F1a + F1b) | | | 450,797.62 | 450,797.62 | | 450,797.62 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.09 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 450,797.62 | 450,797.62 | | 450,797.62 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 458,797.62 | 464,463.65 | | 464,463.65 | | |
| Components of Ending Fund Balance | | | | | | 9 | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0,00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 458,797.62 | 464,463,65 | | 464,463.65 | | |
| Committed for expenses other than capital outlay projects. | 0000 | 9760 | | 464, 463. 65 | | | | |
| Committed for expenses other than capital outlay projects. | 0000 | 9760 | 458,797.62 | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|------------------------------|------------------------------------|-------------------------------------|----------------------------------|
| Committed for capital facilities projects. | 0000 | 9760 | | | | 464,463.65 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,000.00 | 8,000.00 | 3,145.05 | 8,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 5,666.03 | 5,666.03 | 5,666.03 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 8,000.00 | 13,666.03 | 8,811.08 | 13,666.03 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | - 11 | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

157390800000000 Form 17I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|--------------------------|-------------|-----------------------------|
| Total, Restricted Balanc | | 0.00 |

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| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|---|-------------------|-----------------|---------------------------|---|------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | | 8600-8799 | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | 0.00 | 0.0 |
| 5) TOTAL, REVENUES | | | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | 7100- | | | | | | |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7299,7400- | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | 7499 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 135,694.30 | 135,694.30 | | 135,694.30 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 135,694.30 | 135,694.30 | | 135,694.30 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 135,694.30 | 135,694.30 | | 135,694.30 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 138,094.30 | 139,799.83 | | 139,799.83 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | 8 | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| r repaid items | | 9719 | 0.00 | 0.00 | | 0.00 | | - 11 |
| All Others | | | 0.00 | | | 0.00 | 7 | 4 |
| All Others | | | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | | | | | | |
| b) Restricted c) Committed | | | | 0.00 | | 0.00 | - 1 | |
| b) Restricted c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted c) Committed | 0000 | | | 0.00 139,799.83 139,799.83 | | 0.00 139,799.83 | | |

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2024-25 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|------------------------------|------------------------------------|-------------------------------------|----------------------------------|
| Committed for postemploy ment benefits. | 0000 | 9760 | | | | 139,799.83 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | 11.00 | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 2,400.00 | 2,400.00 | 946.69 | 2,400.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 1,705.53 | 1,705.53 | 1,705.53 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,400.00 | 4,105.53 | 2,652.22 | 4,105.53 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 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 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Special Reserve Fund for Postemployment Benefits Restricted Detail

15739080000000 Form 20I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|---------------------------|-------------|-----------------------------|
| Total, Restricted Balance | e | 0.00 |

| Description | Resource Object Codes Codes | | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--------------------------------|---|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 5,000.00 | 44,463.09 | 54,534.65 | 59,663.80 | 15,200.71 | 34.2 |
| 5) TOTAL, REVENUES | | | 5,000.00 | 44,463.09 | 54,534.65 | 59,663.80 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 10,800.00 | 10,800.00 | 10,800.00 | 0.00 | 0.09 |
| 6) Capital Outlay | | 6000-6999 | 3,647,618.49 | 2,728,713.32 | 1,870,609.61 | 2,743,914.03 | (15,200.71) | -0.6 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- 7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 3,647,618.49 | 2,739,513,32 | 1,881,409.61 | 2,754,714.03 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,642,618.49) | (2,695,050.23) | (1,826,874.96) | (2,695,050.23) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | - | (| | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | į, | Ν | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | | | |
| (C + D4) | | | (3,642,618.49) | (2,695,050.23) | (1,826,874.96) | (2,695,050.23) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,695,050.23 | 2,695,050.23 | | 2,695,050.23 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,695,050.23 | 2,695,050.23 | | 2,695,050.23 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,695,050.23 | 2,695,050.23 | | 2,695,050.23 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (947,568.26) | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| | | | 0.00 | 0.00 | | 0.00 | | |

| Gern County | ty Expenditures by Object F827NJN | | | | | | | | |
|--|-----------------------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|--|--|
| Description | Resource Object Codes Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) | | |
| Other Assignments | 9780 | 0.00 | 0.00 | | 0.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 0.00 | 0.00 | | 0.00 | | | | |
| Unassigned/Unappropriated Amount | 9790 | (947,568.26) | 0.00 | | 0.00 | | | | |
| FEDERAL REVENUE | | | | | | | | | |
| FEMA | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| All Other Federal Revenue | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| TOTAL, FEDERAL REVENUE | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| OTHER STATE REVENUE | | | | | | | | | |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | l | | | | | |
| Homeowners' Exemptions | 8575 | 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 | 0.0 | | |
| All Other State Revenue | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| TOTAL, OTHER STATE REVENUE | 0000 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.6 | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 | | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| County and District Taxes | | | | | ľ | | | | |
| Other Restricted Levies | 2015 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Secured Roll | 8615 | 0.00 | 0.00 | 0.00 | | | | | |
| Unsecured Roll | 8616 | 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 | 0.0 | | |
| Supplemental Taxes | 8618 | 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 | 0.0 | | |
| Other | 8622 | 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 | 0.0 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 | | |
| | 0023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Sales | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Sale of Equipment/Supplies | 8650 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Leases and Rentals | | 0.00 | 8,057.25 | 18,128.81 | | 15,200.71 | 188.7 | | |
| Interest | 8660 | 5,000.00 | | | 23,257.96 | | | | |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 36,405.84 | 36,405.84 | 36,405.84 | 0.00 | 0.0 | | |
| Other Local Revenue | | | | | | | | | |
| All Other Local Revenue | 8699 | 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 | 0.0 | | |
| TOTAL, OTHER LOCAL REVENUE | | 5,000.00 | 44,463.09 | 54,534.65 | 59,663.80 | 15,200.71 | 34.2 | | |
| TOTAL, REVENUES | | 5,000.00 | 44,463.09 | 54,534.65 | 59,663.80 | | | | |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Classified Supervisors' and Administrators' Salaries | 2300 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Clerical, Technical and Office Salaries | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Other Classified Salaries | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| TOTAL, CLASSIFIED SALARIES | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| OASDI/Medicare/Alternative | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Health and Welfare Benefits | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |
| Unemployment Insurance | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | |

| Gern County | | Expenditure | es by Object | | | | F82/NJNX | KF(2024- |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Employ ee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Insurance | | 5400-5450 | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized | | | | | | | | |
| Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 10,800.00 | 10,800.00 | 10,800.00 | 0.00 | 0.0 |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 10,800.00 | 10,800.00 | 10,800.00 | 0.00 | 0.0 |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Land Improvements | | 6170 | 18,659.01 | 18,659.01 | 37,648.08 | 37,648.08 | (18,989.07) | -101.8 |
| Buildings and Improvements of Buildings | | 6200 | 3,628,959.48 | 2,710,054.31 | 1,832,961.53 | 2,706,265.95 | 3,788.36 | 0. |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Lease Assets | | 6600 | 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 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 3,647,618.49 | 2,728,713.32 | 1,870,609.61 | 2,743,914.03 | (15,200.71) | -0.6 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | | 3,647,618.49 | 2,739,513.32 | 1,881,409.61 | 2,754,714.03 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| tern county | | | | | | | | |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0.0% |
| Proceeds from Leases | | 8972 | 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 | 0.0% |
| Proceeds from SBITAs | | 8974 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim Building Fund Restricted Detail

Mcfarland Unified Kern County

15739080000000 Form 21I F827NJNXKF(2024-25)

| Resource | Description | 024-25 rojected Totals |
|--------------------------|-------------|---------------------------|
| Total, Restricted Balanc | | 0.00 |

| ern County | Expendit | ures by O | oject | | | | F82/NJNX | NF (2024-2 |
|--|----------|----------------------------|---|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Description | | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | 8 | 010-8099 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | 8 | 100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | 8 | 300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | 8 | 600-8799 | 147,000.00 | 386,458.61 | 339,333.00 | 386,458.61 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 147,000.00 | 386,458.61 | 339,333.00 | 386,458.61 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | 1 | 000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | 2 | 000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | 3 | 000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | 4 | 000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | 5 | 000-5999 | 38,000.00 | 127,455.20 | 7,500.00 | 127,455.20 | 0.00 | 0.0% |
| 6) Capital Outlay | 6 | 000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7: | 7100- 299,7400- 7499 | 0,00 | 0,00 | 0.00 | 0,00 | 0.00 | 0.0% |
| M Other Order Transfers of Indianal Conte | 7 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | , | 300-7399 | 38,000.00 | 127.455.20 | 7,500.00 | 127,455.20 | 0,00 | 0.076 |
| 9) TOTAL, EXPENDITURES | | | 36,000.00 | 127,455.20 | 7,500.00 | 127,400.20 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 109,000.00 | 259,003.41 | 331,833.00 | 259,003.41 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | 8 | 900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | 7 | 600-7629 | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | 8 | 930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | 7 | 630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | 8 | 980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (662, 176.89) | (763,701.01) | 0.00 | (763,701.01) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (553,176.89) | (504,697.60) | 331,833.00 | (504,697.60) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,160,112.22 | 3,160,112.22 | | 3,160,112.22 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,160,112.22 | 3,160,112.22 | | 3,160,112.22 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,160,112.22 | 3,160,112.22 | | 3,160,112.22 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,606,935.33 | 2,655,414.62 | | 2,655,414.62 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | - 1 |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 1,738,799.46 | 1,849,344.26 | | 1,849,344.26 | | |
| | | 5140 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | .,040,044,20 | | .,0.0,011120 | | |
| c) Committed Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Stabilization Arrangements | | 9760 | 868,135.87 | 806,070.36 | | 806,070.36 | | |
| Other Commitments | | 3100 | 000,100,07 | 000,010,00 | 1.00 | 000,070.00 | | |

| ern County | Expen | ditures by O | bject | | | | F827NJNX | KF(2024-2 |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Columi B & D (F) |
| Committed for capital facilities projects. | 0000 | 9760 | 868,135.87 | | | | | |
| Committed for capital facilities projects. | 0000 | 9760 | | | | 806,070.36 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 | 0.0 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | , | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 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 | 0.0 |
| Prior Years' Taxes | | 8617 | 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 | 0.0 |
| Non-Ad Valorem Taxes | | 0010 | 0.00 | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other | | 0022 | 0.00 | 0.00 | 0.00 | 0.00 | | " |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 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 | 0.0 |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 47,000.00 | 47,000.00 | 22,050.06 | 47,000.00 | 0.00 | 0.0 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 39,458.61 | 39,458.61 | 39,458.61 | 0.00 | 0.0 |
| Fees and Contracts | | | | | | | | |
| Mitigation/Dev eloper Fees | | 8681 | 100,000.00 | 300,000.00 | 277,824.33 | 300,000.00 | 0.00 | 0.0 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 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 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | | 147,000.00 | 386,458.61 | 339,333.00 | 386,458.61 | 0.00 | 0.0 |
| TOTAL, REVENUES | | | 147,000.00 | 386,458.61 | 339,333.00 | 386,458.61 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0,0 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | 2000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | 0.00 | 0.00 | 5.00 | 0.00 | 5.00 | |
| EMPLOYEE BENEFITS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| STRS PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| ern County | ounty Expenditures by | | | | | | | F02/NJNAKF(2024- | | | |
|--|-----------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|--|--|--|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) | | | |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | | |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | | |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | | | |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 | | | |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| BOOKS AND SUPPLIES | | | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Noncapitalized Equipment | | 4400 | | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| TOTAL, BOOKS AND SUPPLIES | | | 0,00 | 0.00 | 0.00 | 0.00 | 0,00 | 0 | | | |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | 2.00 | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 18,000.00 | 77,455.20 | 7,500.00 | 77,455.20 | 0.00 | 0 | | | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0. | | | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0. | | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0 | | | |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 38,000.00 | 127,455.20 | 7,500.00 | 127,455.20 | 0.00 | 0 | | | |
| CAPITAL OUTLAY | | | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Land Improvements | | 6170 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Books and Media for New School Libraries or Major Expansion of | | 0200 | | | | | 0.00 | | | | |
| School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | | |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | | | |
| Other Transfers Out | | | | | | |) | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Debt Service | | | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| | | | 38,000.00 | 127,455.20 | 7,500.00 | 127,455.20 | 5,55 | , | | | |
| OTAL, EXPENDITURES | | | 30,000.00 | 127,400,20 | 7,500.00 | 121,400.20 | | | | | |
| NTERFUND TRANSFERS | | | | | | | | | | | |
| INTERFUND TRANSFERS IN | | 0040 | | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | | |

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| Kern county | | | | | | | | |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 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 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | (662,176.89) | (763,701.01) | 0.00 | (763,701.01) | | |

2024-25 Second Interim Capital Facilities Fund Restricted Detail

| Resource | Description | 2024-25 Projected Totals |
|---------------------|------------------------|-----------------------------|
| 9010 | Other Restricted Local | 1,849,344.26 |
| Total, Restricted B | Balance | 1,849,344.26 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|---------------------|---------------------------|-------------------------------------|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0,00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 6,123,335.00 | 6,123,335.00 | 6,123,335.00 | 0.00 | 0.09 |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 7,137.88 | 15,989.27 | 20,497.02 | 13,359.14 | 187.29 |
| 5) TOTAL, REVENUES | | | 0.00 | 6,130,472.88 | 6,139,324.27 | 6,143,832.02 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- | | | | | 0.00 | |
| | | 7499 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 6,130,472.88 | 6,139,324.27 | 6,143,832.02 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 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 | 0.0 |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 6,130,472.88 | 6,139,324.27 | 6,143,832.02 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,738.77 | 7,738.77 | | 7,738.77 | 0.00 | 0.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,738.77 | 7,738.77 | | 7,738.77 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,738.77 | 7,738.77 | | 7,738.77 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,738.77 | 6,138,211.65 | | 6,151,570.79 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 7,738.77 | 6,138,211.65 | | 6,151,570.79 | | |
| Committed for construction of Kern Avenue TK/Kinder | | 3,00 | 7,7 30.77 | 5, 100,211.00 | | 5, .51,0,0.75 | | |
| classroom wing. | 0000 | 9760 | | 6, 138, 211. 65 | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|--|-------------------|--------------------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| Committed for construction of Kern Avenue TK/Kinder classroom wing. | 0000 | 9760 | 7, 738, 77 | | | | | |
| Committed for construction of Kern Avenue TK/Kinder classroom wing. | 0000 | 9760 | | | | 6,151,570.79 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 6,123,335.00 | 6,123,335.00 | 6,123,335.00 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 6,123,335.00 | 6,123,335.00 | 6,123,335.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | ١., |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 0.00 | 7,081.11 | 15,932.50 | 20,440.25 | 13,359.14 | 188.7 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 56.77 | 56.77 | 56.77 | 0.00 | 0.0 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 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 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 7,137.88 | 15,989.27 | 20,497.02 | 13,359.14 | 187.2 |
| TOTAL, REVENUES | | | 0.00 | 6,130,472.88 | 6,139,324.27 | 6,143,832.02 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Unemploy ment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation OPEB, Allocated | | | | | | | | |
| | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated OPEB, Active Employees | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS | | 3751-3752 | | | | I), | | 0.0 |
| OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES | | 3751-3752 3901-3902 | 0.00 | 0.00 0.00 | 0.00 | 0.00 | 0.00 | 0.0 0.0 |
| OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES Books and Other Reference Materials | | 3751-3752 3901-3902 4200 | 0.00 | 0.00 0.00 | 0.00 0.00 | 0.00 | 0.00 0.00 | 0.0 0.0 |
| OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES | | 3751-3752 3901-3902 | 0.00 | 0.00 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

| ern County | Expend | itures by Ob | ject | | | | F8Z/NJNXI | KI (2024-2 |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Books and Media for New School Libraries or Major Expansion of | | 6300 | | | 0.00 | | 0.00 | 0.00 |
| School Libraries | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment | | 6400 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Lease Assets | | 6600 | 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 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| To County Offices | | 7212 | 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 | 0.0 |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service | | | | | G. | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | 0 | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 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 | 0.0 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

2024-25 Second Interim County School Facilities Fund Restricted Detail

157390800000000 Form 35l F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|--------------------------|-------------|-----------------------------|
| Total, Restricted Balanc | | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Colum B & D (F) |
|--|-------------------|---------------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|---------------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | | 8600-8799 | 100,000.00 | 284,624.73 | 281,440.91 | 308,832.90 | 24,208.17 | 8.5 |
| 5) TOTAL, REVENUES | | | 100,000.00 | 284,624.73 | 281,440.91 | 308,832.90 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 11,145.00 | 11,145.00 | 11,145.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 14,700,169.06 | 14,844,678.56 | 3,988,443.97 | 14,868,886.73 | (24,208.17) | -0.: |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100- 7299,7400- | | | | | 0.00 | |
| | | 7499 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.0 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 9) TOTAL, EXPENDITURES | | | 14,700,169.06 | 14,855,823.56 | 3,999,588.97 | 14,880,031.73 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (14,600,169.06) | (14,571,198.83) | (3,718,148.06) | (14,571,198.83) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0. |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0. |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,937,992.17) | (13,807,497.82) | (3,718,148.06) | (13,807,497.82) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,807,497.82 | 13,807,497.82 | | 13,807,497.82 | 0.00 | 0. |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,807,497.82 | 13,807,497.82 | | 13,807,497.82 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0. |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,807,497.82 | 13,807,497.82 | | 13,807,497.82 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (130,494.35) | 0.00 | | 0,00 | | |
| Components of Ending Fund Balance | | | (| | | | | |
| a) Nonspendable | | | | | | | | |
| | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Revolving Cash | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | | | 0.00 | | 0.00 | | 1 |
| All Others | | 9719 | 0.00 | | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0,00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| | | | | | | 0.00 | | |
| Stabilization Arrangements Other Commitments | | 9750 9760 | 0.00 | 0.00 | | 0.00 | | |

2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

| Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act | Resource Codes 6230 All Other | Object Codes 9780 9789 9790 8281 8290 | Original Budget (A) 0.00 0.00 (130,494.35) 0.00 0.00 0.00 | Board Approved Operating Budget (B) 0.00 0.00 0.00 0.00 0.00 | Actuals To Date (C) | Projected Year Totals (D) 0.00 0.00 0.00 | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|--|---|--|---|---------------------------|---|-------------------------------------|----------------------------------|
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE | | 9789 9790 8281 8290 | 0.00 (130,494.35) 0.00 0.00 | 0.00 | 0.00 | 0.00 | | |
| Reserve for Economic Uncertainties Unassigned/Unappropriated Amount FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE | | 9790 8281 8290 | (130,494.35) 0.00 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unassigned/Unappropriated Amount FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE | | 9790 8281 8290 | (130,494.35) 0.00 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE | | 8281 8290 | 0.00 | 0.00 | 0.00 | | | |
| FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8290 | 0.00 | | 0.00 | 0.00 | | |
| FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8290 | 0.00 | | 0.00 | 0.00 | | |
| All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | | | 0.00 | | | 0.00 | 0.0 |
| TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8587 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8587 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8587 | | | | | | |
| California Clean Energy Jobs Act All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| All Other State Revenue TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE | , III O 11101 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OTHER LOCAL REVENUE | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | - 0.50 | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 100,000.00 | 100,000.00 | 96,816.18 | 124,208.17 | 24,208.17 | 24.2 |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 184,624.73 | 184,624.73 | 184,624.73 | 0.00 | 0.0 |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 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 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | | 100,000.00 | 284,624.73 | 281,440.91 | 308,832.90 | 24,208.17 | 8.5 |
| TOTAL, REVENUES | | | 100,000.00 | 284,624.73 | 281,440.91 | 308,832.90 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.6 |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.6 |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| OPEB, Active Employees | | 3751-3752 | 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 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | 3.50 | | | | | |
| BOOKS AND SUPPLIES Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0,00 | 0.00 | 0.00 | 0.0 |
| | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Materials and Supplies | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |

2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tray el and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.09 |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Rentals, Leases, Repairs, and Noncapitalized | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Improvements | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Transfers of Direct Costs | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0,00 | 0.0 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 11,145.00 | 11,145.00 | 11,145.00 | 0.00 | 0.0 |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 11,145.00 | 11,145.00 | 11,145.00 | 0.00 | 0.0 |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 2,700.00 | 2,700.00 | 2,700.00 | 0.00 | 0.0 |
| Land Improvements | | 6170 | 0.00 | 48,567.85 | 7,920.00 | 48,567.85 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | | 6200 | 14,240,169.06 | 14,333,410.71 | 3,977,823.97 | 14,357,618.88 | (24,208.17) | -0.2 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Equipment | | 6400 | 460,000.00 | 460,000.00 | 0.00 | 460,000.00 | 0.00 | 0.0 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Lease Assets | | 6600 | 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 | 0.0 |
| TOTAL, CAPITAL OUTLAY | | | 14,700,169.06 | 14,844,678.56 | 3,988,443.97 | 14,868,886.73 | (24,208.17) | -0.2 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| To County Offices | | 7212 | 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 | 0.0 |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service | | 1200 | | | | | | |
| | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Debt Service - Interest | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of | | 1400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Indirect Costs) TOTAL, EXPENDITURES | | | 14,700,169.06 | 14,855,823.56 | 3,999,588.97 | 14,880,031.73 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In | | 8919 | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | 0.00 | 0.0 |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 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 | 0.0 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 1 | | | 1 | |

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2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Mcfarland Unified Kern County

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|-------------------|-----------------|---------------------------|---|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 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 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 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 | 0.0% |
| All Other Financing Sources | | 8979 | 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 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0,00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0,00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 662,176.89 | 763,701.01 | 0.00 | 763,701.01 | | |

2024-25 Second Interim Special Reserve Fund for Capital Outlay Projects Restricted Detail

157390800000000 Form 40I F827NJNXKF(2024-25)

| Resource | Description | 2024-25 Projected Totals |
|---------------------|-------------|-----------------------------|
| Total, Restricted B | alance | 0.00 |

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Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by LEA (LP-I)

Mcfarland Unified Kern County

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments⁴ | Total |
|----------------|--|---|---|--|---|---|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 394.00 |
| TOTAL PROJECTI | TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | |
| 1000-1999 | Certificated Salaries | 406,177.92 | 00.00 | 00.00 | 00.00 | 123,847.00 | 1,523,009.00 | | 2,053,033.92 |
| 2000-2999 | Classified Salaries | 69,541.49 | 00.00 | 00.00 | 00.00 | 120,561.53 | 768,818.59 | | 958,921.61 |
| 3000-3999 | Employ ee Benefits | 203,305.43 | 00.00 | 00:00 | 00:00 | 118,181.60 | 1,017,519.61 | | 1,339,006.64 |
| 4000-4999 | Books and Supplies | 677.00 | 00.00 | 00:00 | 00.00 | 20,465.12 | 19,059.93 | | 40,202.05 |
| 5000-5999 | Services and Other Operating Expenditures | 28,323.00 | 0.00 | 00.00 | 00.00 | 00:00 | 46,420.97 | | 74,743.97 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 00:00 | 00:00 | 00.00 | 00:00 | 00:00 | | 0.00 |
| 7130 | State Special Schools | 00'0 | 00.00 | 00.00 | 00.00 | 00'0 | 00.00 | | 0.00 |
| 7430-7439 | Debt Service | 00.00 | 00:00 | 00.00 | 0.00 | 00.00 | 00.00 | | 0.00 |
| | Total Direct Costs | 708,024.84 | 00:00 | 00.00 | 0.00 | 383,055.25 | 3,374,828.10 | 00.00 | 4,465,908.19 |
| 7310 | Transfers of Indirect Costs | 286,252.47 | 00.00 | 00:00 | 00.00 | 1,065.88 | 00.0 | | 287,318.35 |
| 7350 | Transfers of Indirect Costs - Interfund | 00:00 | 00:00 | 00.00 | 00.00 | 00:00 | 00.00 | | 0.00 |
| | Total Indirect Costs | 286,252.47 | 00:00 | 00.00 | 00.00 | 1,065.88 | 00.00 | 00.00 | 287,318.35 |
| | TOTAL COSTS | 994,277.31 | 0.00 | 0.00 | 00.00 | 384,121.13 | 3,374,828.10 | 00.00 | 4,753,226.54 |
| STATE AND LOC | STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2 | es 0000-2999, 3385, & 6000-9999) | (6666-0 | | | | | | |
| 1000-1999 | Certificated Salaries | 246,855.80 | 0.00 | 0.00 | 0.00 | 123,847.00 | 1,241,401.66 | | 1,612,104.46 |
| 2000-2999 | Classified Salaries | 69,541.49 | 0.00 | 00.00 | 00.00 | 120,561.53 | 768,818.59 | | 958,921.61 |
| 3000-3999 | Employ ee Benefits | 148,198.93 | 00.00 | 00.00 | 00.00 | 118,181.60 | 827,965.13 | | 1,094,345.66 |
| 4000-4999 | Books and Supplies | 677.00 | 00.00 | 00.00 | 00.00 | 1,600.00 | 19,059.93 | | 21,336.93 |
| 5000-5999 | Services and Other Operating Expenditures | 28,323.00 | 00.00 | 00.00 | 00.00 | 00.00 | 46,420.97 | | 74,743.97 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 | | 00.00 |
| 7130 | State Special Schools | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 | 0.00 | | 00.00 |
| 7430-7439 | Debt Service | 00.00 | 00.00 | 00.00 | 0.00 | 00.00 | 0.00 | | 00.00 |
| | Total Direct Costs | 493,596.22 | 00.00 | 00.00 | 00.00 | 364,190,13 | 2,903,666.28 | 0.00 | 3,761,452.63 |
| 7310 | Transfers of Indirect Costs | 240,317.91 | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 240,317.91 |
| 7350 | Transfers of Indirect Costs - Interfund | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 00.00 |
| | Total Indirect Costs | 240,317.91 | 00.00 | 0.00 | 0.00 | 00.00 | 0.00 | 0.00 | 240,317.91 |
| | TOTAL BEFORE OBJECT 8980 | 733,914.13 | 0.00 | 00.00 | 0.00 | 364,190.13 | 2,903,666.28 | 00.00 | 4,001,770.54 |

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by LEA (LP-I)

> Mcfarland Unified Kern County

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---------------|--|---|---|--|---|---|---|--------------|--------------|
| 0868 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 4,001,770.54 |
| LOCAL PROJECT | LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | (666 | | | | | | | |
| 1000-1999 | Certificated Salaries | 00.00 | 0.00 | 00.00 | 0.00 | 00.00 | 00.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 00:00 | 00.00 | 00.00 | 00.00 | 00:00 | 00.00 | | 00.00 |
| 3000-3999 | Employ ee Benefits | 00.00 | 00.00 | 00:00 | 00'0 | 00.00 | 00.00 | | 00.00 |
| 4000-4999 | Books and Supplies | 00:00 | 00.00 | 00.00 | 00.00 | 1,600.00 | 12,197.20 | | 13,797.20 |
| 5000-5999 | Services and Other Operating Expenditures | 00'0 | 00.00 | 00.00 | 00.00 | 00.00 | 15,000.00 | | 15,000.00 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 00.00 | 00.00 | 00.00 | 00.00 | 00:00 | 0.00 | | 00.00 |
| 7130 | State Special Schools | 00.00 | 00.00 | 00.00 | 0.00 | 00.00 | 0.00 | | 00.00 |
| 7430-7439 | Debt Service | 00.00 | 00.00 | 00.00 | 0.00 | 00:00 | 00.00 | | 0.00 |
| | Total Direct Costs | 00.00 | 00.00 | 00.00 | 0.00 | 1,600.00 | 27,197.20 | 00.00 | 28,797.20 |
| 7310 | Transfers of Indirect Costs | 00.00 | 00.00 | 00.00 | 00:00 | 00.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 00.00 | 00.00 | 00.00 | 0.00 | 00.00 | 0.00 | | 00.00 |
| | Total Indirect Costs | 00'0 | 00.00 | 00.00 | 00:00 | 00.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 00.00 | 00.00 | 00.00 | 0.00 | 1,600.00 | 27,197.20 | 00.00 | 28,797.20 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 3,080,400.38 |
| | TOTAL COSTS | | | - | | | | | 3,109,197.58 |

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

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2023-24 Actual Expenditures by LEA (LA-I)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--------------|--|---|---|--|---|---|---|--------------|--------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 392.00 |
| TOTAL ACTUAL | TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | . a | | | 19 | | | | |
| 1000-1999 | Certificated Salaries | 381,832.96 | 00.00 | 0.00 | 0.00 | 186,916.98 | 1,144,839.44 | | 1,713,589.38 |
| 2000-2999 | Classified Salaries | 28,636.46 | 00.00 | 00.00 | 00.00 | 121,901.22 | 666,319.81 | | 816,857.49 |
| 3000-3999 | Employ ee Benefits | 192,275.07 | 00.00 | 00'0 | 00.00 | 138,521.89 | 919,539.65 | | 1,250,336.61 |
| 4000-4999 | Books and Supplies | 83,944.23 | 00.00 | 00.0 | 00.00 | 5,837.28 | 50,706.70 | | 140,488.21 |
| 5000-5999 | Services and Other Operating Expenditures | 26,990.90 | 0.00 | 00.00 | 00.00 | 00.00 | 28,308.40 | | 55,299.30 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 00.00 | 00.00 | 00.00 | 00:00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 00.00 | 00.00 | 00.00 | 00.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Sevice | 0.00 | 00'0 | 00.00 | 00.00 | 00.00 | 0.00 | | 00.00 |
| | Total Direct Costs | 713,679.62 | 00:00 | 00.00 | 00.00 | 453,177.37 | 2,809,714.00 | 00:00 | 3,976,570.99 |
| 7310 | Transfers of Indirect Costs | 56,488.02 | 00.00 | 00.00 | 00.00 | 902.72 | 0.00 | | 57,390.74 |
| 7350 | Transfers of Indirect Costs - Interfund | 00.00 | 00.00 | 00:00 | 00:00 | 00.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 2,686,958.47 | | | | | | | 2,686,958.47 |
| | Total Indirect Costs | 56,488.02 | 00.00 | 0.00 | 0.00 | 902.72 | 0.00 | 0.00 | 57,390.74 |
| | TOTAL COSTS | 770,167.64 | 00.00 | 0.00 | 00.00 | 454,080.09 | 2,809,714.00 | 0.00 | 4,033,961.73 |
| FEDERAL ACTU | FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | 3385) | | | | | | | |
| 1000-1999 | Certificated Salaries | 139,080.52 | 0.00 | 0.00 | 0.00 | 14,979.95 | 430,185.48 | | 584,245.95 |
| 2000-2999 | Classified Salaries | 00.00 | 00.00 | 0.00 | 0.00 | 00.00 | 7,368.88 | | 7,368.88 |
| 3000-3999 | Employee Benefits | 48,434.09 | 00.00 | 0.00 | 0.00 | 00.00 | 77,993.98 | | 126,428.07 |
| 4000-4999 | Books and Supplies | 74,078.19 | 00.00 | 0.00 | 0.00 | 3,446.45 | 35,874.54 | | 113,399.18 |
| 5000-5999 | Services and Other Operating Expenditures | 2,975.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,793.05 | | 20,768.05 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 00.00 | 00:00 | 0.00 | 0.00 | 0.00 | 0.00 | | 00.00 |
| 7130 | State Special Schools | 00.00 | 00.00 | 00'0 | 0.00 | 00.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 00.00 | 00:00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 00.00 |
| | Total Direct Costs | 264,567.80 | 00.00 | 0.00 | 0.00 | 18,426.40 | 569,215.93 | 0.00 | 852,210.13 |
| 7310 | Transfers of Indirect Costs | 46,496.85 | 0.00 | 0.00 | 0.00 | 902.72 | 0.00 | | 47,399.57 |
| 7350 | Transfers of Indirect Costs - Interfund | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0.00 |
| | Total Indirect Costs | 46,496.85 | 0.00 | 0.00 | 0.00 | 902.72 | 0.00 | 0.00 | 47,399.57 |
| | TOTAL BEFORE OBJECT 8980 | 311,064.65 | 0.00 | 0.00 | 0.00 | 19,329.12 | 569,215.93 | 3 0.00 | 899,609.70 |

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2023-24 Actual Expenditures by LEA (LA-i)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---------------|---|---|---|--|---|---|---|--------------|--------------|
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 899,609,70 |
| STATE AND LOC | STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | 3385, & 6000-99 | (66 | | 24 | | | | |
| 1000-1999 | Certificated Salaries | 242,752.44 | 00.00 | 0.00 | 00.00 | 171,937.03 | 714,653.96 | | 1,129,343.43 |
| 2000-2999 | Classified Salaries | 28,636.46 | 00.00 | 00.00 | 00.00 | 121,901.22 | 658,950.93 | | 809,488.61 |
| 3000-3999 | Employ ee Benefits | 143,840.98 | 00.00 | 00.00 | 00.00 | 138,521.89 | 841,545.67 | | 1,123,908.54 |
| 4000-4999 | Books and Supplies | 9,866.04 | 00.00 | 00:00 | 00.00 | 2,390.83 | 14,832.16 | | 27,089.03 |
| 5000-5999 | Services and Other Operating Expenditures | 24,015.90 | 00.00 | 00:00 | 00.00 | 00.00 | 10,515.35 | | 34,531.25 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 0.00 | 00.00 | 0.00 | 00:00 | 00.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 00:00 | 00.00 | 0.00 | 00.00 | 00.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 00.00 | 00.00 | 0.00 | 00.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 449,111.82 | 00.00 | 0.00 | 0.00 | 434,750.97 | 2,240,498.07 | 0.00 | 3,124,360.86 |
| 7310 | Transfers of Indirect Costs | 9,991.17 | 00.00 | 00.00 | 0.00 | 00.00 | 0.00 | | 9,991.17 |
| 7350 | Transfers of Indirect Costs - Interfund | 00:00 | 00.00 | 0.00 | 0.00 | 00.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 2,686,958.47 | | | | | | | 2,686,958.47 |
| | Total Indirect Costs | 9,991.17 | 00.00 | 00'0 | 0.00 | 00.00 | 0.00 | 00.00 | 9,991.17 |
| | TOTAL BEFORE OBJECT 8980 | 459,102.99 | 0.00 | 0.00 | 0.00 | 434,750.97 | 2,240,498.07 | 00:00 | 3,134,352.03 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | 00.00 |
| | TOTAL COSTS | | | | | | | | 3,134,352.03 |
| LOCAL ACTUAL | LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | |
| 1000-1999 | Certificated Salaries | 00.00 | 0.00 | 00.00 | 00.00 | 0.00 | 945.56 | | 945.56 |
| 2000-2999 | Classified Salaries | 1,746.09 | 00'00 | 0.00 | 0.00 | 1.02 | 1,837.04 | | 3,584.15 |
| 3000-3888 | Employee Benefits | 1,656.47 | 0.00 | 0.00 | 0.00 | 98. | 1,033.38 | | 2,690.21 |
| 4000-4999 | Books and Supplies | 9,718.92 | 00.00 | 0.00 | 0.00 | 2,390.83 | 9,685.40 | | 21,795.15 |
| 5000-5999 | Services and Other Operating Expenditures | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 00.00 |
| 7130 | State Special Schools | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 00.00 |
| 7430-7439 | Debt Service | 00.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| _ | Total Direct Costs | 13,121.48 | 0.00 | 0.00 | 0.00 | 2,392.21 | 13,501.38 | 0.00 | 29,015.07 |

Second Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|-------------|--|---|---|--|---|---|---|--------------|--------------|
| 7310 | Transfers of Indirect Costs | 0.00 | 00:00 | 00.00 | 0.00 | 00:00 | 00'0 | | 00.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 00.00 | 00'0 | 00.00 | 0.00 | 0.00 | 00.00 | | 00.00 |
| | Total Indirect Costs | 00.00 | 00:00 | 0.00 | 0.00 | 0.00 | 00.00 | 00.00 | 00.00 |
| | TOTAL BEFORE OBJECT 8980 | 13,121.48 | 00.00 | 00:00 | 00.00 | 2,392.21 | 13,501.38 | 0.00 | 29,015.07 |
| 0868 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | 0.00 |
| 8880 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 1,391,377.50 |
| | TOTAL COSTS | | | | | | | | 1,420,392.57 |

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

2024-25 Projected Expenditures vs. Actual Comparison Year .EA Maintenance of Effort Calculation (LMC-I) Special Education Maintenance of Effort Second Interim

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

(22)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, State and Local b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities. 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c). apply to combined state and local MOE standard, local only MOE standard, or both. Provide the condition number, if any, to be used in the calculation below: A decrease in the enrollment of children with disabilities. Exempt Reduction Under 34 CFR Section 300,204 c. No longer needs the program of special education. a. Has left the jurisdiction of the agency; because the child: SECTION 1

| | | 0.00 | | | use this option to | |
|--|--|-------------------------|---|--|--|--|
| | | 0.00 | | | the current year are eligible to | |
| | | Total exempt reductions | 1 | SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205) | IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement. | |
| | | | | SECTION 2 | | |

Local Only

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

(22)

SELPA:

| Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 GFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL, 108-446]. | he required level of state and local expenditures. Thi (ESEA) of 1965. Also, the amount of Part B funds us ment under this exception [P.L., 108-446]. | s option is available sed for early |
|---|---|--|
| | State and Local | Local Only |
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310 | | |
| Less: Prior y ear's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b) | |
| If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | (c) 0.00 (d) | |
| | | |
| If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative) | (e) 0.00 (f) | |
| Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds: | ESEA programs, SACS Only Account Code, Local A | ccount Code, and |

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

867,418.51 Difference Column C Difference (A - B) 0.00 0.00 0.00 3,134,352.03 3,134,352.03 3,134,352.03 Actual Expenditures Comparison Year Comparison Year FY 2023-24 FY 2023-24 Column B If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures, 751,456.00 4,753,226.54 751,456.00 4,001,770.54 4,001,770.54 4,753,226.54 (LP-I Worksheet) Projected Exps. Projected Exps. FY 2024-25 FY 2024-25 Column A Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Add/Less: Adjustments and/or PCRA required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Net expenditures paid from state and local sources c. Expenditures paid from state and local sources b. Less: Expenditures paid from federal sources A. COMBINED STATE AND LOCAL EXPENDITURES METHOD b. Less: Expenditures paid from federal sources Less: Exempt reduction(s) from SECTION 1 based on the per capita local expenditures. a. Total special education expenditures Less: 50% reduction from SECTION 2 a. Total special education expenditures based on state and local expenditures. (23) ď SECTION 3 SELPA:

SELPA:

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

| (2.5) | | | |
|---|--------------------------|--------------|----------|
| c. Expenditures paid from state and local sources | 4,001,770.54 | 3,134,352.03 | |
| Add/Less; Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 3,134,352.03 | |
| Less: Exempt reduction(s) from SECTION 1 | | 00.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 4,001,770.54 | 3,134,352.03 | |
| d. Special education unduplicated pupil count | 394.00 | 392.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 10,156.78 | 7,995.80 | 2,160.98 |
| If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures. | pita state and local exp | enditures. | |

B. LOCAL EXPENDITURES ONLY METHOD

| | | Projected Exps. | Comparison Year | |
|---|--|-----------------|--------------------|--------------|
| | | FY 2024-25 | FY 2023-24 | Difference |
| * | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| | a. Expenditures paid from local sources | 3,109,197.58 | 1,420,392.57 | |
| | Add/Less; Adjustments required for MOE calculation | | 0.00 | |
| | Comparison y ear's expenditures, adjusted for MOE calculation | | 1,420,392.57 | |
| | Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| | Less: 50% reduction from SECTION 2 | | 0.00 | |
| | Net expenditures paid from local sources | 3,109,197.58 | 1,420,392.57 | 1,688,805.01 |

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

| Comparison Year | FY 2023-24 Difference | | 1,420,392.57 |
|--------------------|-----------------------|--|---|
| Projected Exps. | FY 2024-25 | | 3,109,197.58 |
| | | Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs.actual method based on the per capita local expenditures only. | a. Expenditures paid from local sources |

7

2024-25 Projected Expenditures vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-I) Special Education Maintenance of Effort Second Interim

15 73908 0000000 F827NJNXKF(2024-25) Report SEMAI

0.00 0.00 392.00 3,623.45 0.00 1,420,392.57 1,420,392.57 394.00 3,109,197.58 7,891.36 Comparison year's expenditures, adjusted for MOE calculation Add/Less: Adjustments required for MOE calculation b. Special education unduplicated pupil count Less: Exempt reduction(s) from SECTION 1 c. Per capita local expenditures (B2a/B2b) Net expenditures paid from local sources Less: 50% reduction from SECTION 2 (23) SELPA

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

Ambelina Garcia Duran

Contact Name

Deputy Superintendent/CBO

amgarcia@mcfarland.k12.ca.us (661) 792-3081 x1108 Telephone Number

E-mail Address

4,267.91

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Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by SELPA (SP-1)

15 73908 0000000 Report SEMAI F827NJNXKF(2024-25)

SELPA:

(77)

| Object Code | Description | Adjustments* | Total |
|--|---|--------------|-------|
| TOTAL PROJECTED EXPENDITURES - All Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 0.00 |
| 3000-3966 | Employ ee Benefits | | 0.00 |
| 4000-4999 | Books and Supplies | | 00.00 |
| 6000-2000 | Services and Other Operating Expenditures | | 00.00 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 00.00 |
| 7130 | State Special Schools | | 00.00 |
| 7430-7439 | Debt Service | | 00.00 |
| | Total Direct Costs | 00.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 00:00 | 00:00 |
| | TOTAL COSTS | 00.00 | 0.00 |
| PROJECTED EXPENDITURES - State and Local Sources | | | |
| 1000-1999 | Certificated Salaries | | 0.00 |
| 2000-2999 | Classified Salaries | | 00'0 |
| 3000-3888 | Employ ee Benefits | | 00.00 |
| 4000-4999 | Books and Supplies | | 00.00 |
| 6000-2666 | Services and Other Operating Expenditures | | 0.00 |
| 6669-0009 | Capital Outlay (except objects 6600, 6700, 6910, & 6920) | | 00.00 |
| 7130 | State Special Schools | | 0.00 |
| 7430-7439 | Debt Service | | 0.00 |
| | Total Direct Costs | 0.00 | 00:00 |
| 7310 | Transfers of Indirect Costs | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 00:00 |
| 0868 | Contributions from Unrestricted Revenues to Federal Resources | | 0.00 |

Second Interim Special Education Maintenance of Effort 2024-25 Projected Expenditures vs. Actual Comparison Year 2024-25 Projected Expenditures by SELPA (SP-I)

(23)

Report SEMAI F827NJNXKF(2024-25)

15 73908 0000000

SELPA:

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total 0.00 0.00 0.00 0.00 0.00 Adjustments* Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources Contributions from Unrestricted Revenues to State Resources Capital Outlay (except objects 6600, 6700, 6910, & 6920) Services and Other Operating Expenditures Description Transfers of Indirect Costs - Interfund TOTAL BEFORE OBJECT 8980 Transfers of Indirect Costs State Special Schools Total Indirect Costs Certificated Salaries Books and Supplies **Employ ee Benefits** Classified Salaries Total Direct Costs TOTAL COSTS TOTAL COSTS Debt Service section) Object Code 2000-2999 3000-3999 4000-4999 5000-5999 6669-0009 7430-7439 1000-1999 7130 7310 7350 8980 8980 PROJECTED EXPENDITURES - Local Sources UNDUPLICATED PUPIL COUNT

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

Second Interim General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CSI F827NJNXKF(2024-25)

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 interim certification.

| Deviations from the standards must be explained and | | | | | |
|--|--------------------------|--|---|---|--|
| CRITERIA AND STANDARDS | | | | | |
| 1. CRITERION: Average Daily Attendance | | | | | |
| STANDARD: Projected funded average da interim projections. | ally attendance (ADA) | for any of the current fiscal ye | ear or two subsequent fiscal year | s has not changed by more tha | n two percent since first |
| | District's ADA | Standard Percentage Range: | -2.0% to +2.0% | | |
| | | | | | |
| 1A. Calculating the District's ADA Variances | | | | | |
| DATA ENTRY: First Interim data that exist will be extr be extracted; otherwise, enter data for all fiscal years | acted into the first co | olumn, otherwise, enter data for r ADA and charter school ADA o | all fiscal years. Second Interim F corresponding to financial data rel | Projected Year Totals data that ported in the General Fund, only | exist for the current year wi , for all fiscal years. |
| De extracted, Officiwise, effici data for all fiscally ears | . Lines district regular | They cand offered out of the street | | • | |
| | | Estimated F | unded ADA | | |
| | | | | | |
| | | First Interim | Second Interim | | |
| | | Projected Year Totals | Projected Year Totals | | |
| Fiscal Year | | (Form 01CSI, Item 1A) | (Form AI, Lines A4 and C4) | Percent Change | Status |
| Current Year (2024-25) | | | | | |
| District Regular | Į. | 3,182.25 | 3,182.25 | | |
| Charter School | | 0.00 | 0.00 | | |
| | Total ADA | 3,182.25 | 3,182.25 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | | | | | |
| District Regular | | 3,140.38 | 3,149.25 | | |
| Charter School | 1 | | | | |
| | Total ADA | 3,140.38 | 3,149.25 | .3% | Met |
| 2nd Subsequent Year (2026-27) | | | | | |
| District Regular | | 3,109.27 | 3,127.01 | | |
| Charter School | Į. | | | | |
| | Total ADA | 3,109.27 | 3,127.01 | .6% | Met |
| | | | | | |
| 1B. Comparison of District ADA to the Standard | | | | | |
| DATA CHITTING Colors on evaluation if the standard in | not mol | | | | |
| DATA ENTRY: Enter an explanation if the standard is | not met. | | | | |
| 1a. STANDARD MET - Funded ADA has not c | hanged since first int | erim projections by more than to | wo percent in any of the current y | ear or two subsequent fiscal y | ears. |
| | - | | | | |
| Explanation: | | | | | |
| (required if NOT met) | | | | | |

Second Interim General Fund School District Criteria and Standards Review

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| 2 | CRITERION: Enrollmon |
|---|----------------------|

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range: -2.0% to +2.0% 2A. Calculating the District's Enrollment Variances DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. Enrollment First Interim Second Interim Fiscal Year (Form 01CSI, Item 2A) CALPADS/Projected Percent Change Status Current Year (2024-25) 3,282,00 3,282.00 District Regular Charter School Total Enrollment 3,282.00 3,282.00 0.0% Met 1st Subsequent Year (2025-26) 3,286.00 3,286.00 District Regular Charter School Total Enrollment 3,286.00 3,286.00 0.0% Met 2nd Subsequent Year (2026-27) 3,201.00 3,201.00 District Regular Charter School **Total Enrollment** 3,201.00 3,201.00 0.0% Met 2B. Comparison of District Enrollment to the Standard DATA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years. Explanation:

(required if NOT met)

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3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year, otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

| | P-2 ADA | Enrollment | |
|-----------------------------|--------------------------------|---------------------------|----------------------|
| | Unaudited Actuals | CALPADS Actual | Historical Ratio |
| Fiscal Year | (Form A, Lines A4 and C4) | (Form 01CSI, Item 3A) | of ADA to Enrollment |
| Third Prior Year (2021-22) | | | |
| District Regular | 3,289 | 3,451 | |
| Charter School | | | |
| Total ADA/Enrollment | 3,289 | 3,451 | 95.3% |
| Second Prior Year (2022-23) | | | |
| District Regular | 3,174 | 3,408 | |
| Charter School | | | |
| Total ADA/Enrollment | 3,174 | 3,408 | 93.1% |
| First Prior Year (2023-24) | | | |
| District Regular | 3,126 | 3,272 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 3,126 | 3,272 | 95.5% |
| | 1 | Historical Average Ratio: | 94.7% |
| District's ADA to | ical average ratio plus 0.5%): | 95.2% | |

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

| | | Estimated P-2 ADA | Enrollment | | |
|-------------------------------|----------------------|----------------------------|------------------------|----------------------------|---------|
| | | | CALPADS/Projected | | |
| Fiscal Year | | (Form AI, Lines A4 and C4) | (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
| Ситеnt Year (2024-25) | | | | | |
| District Regular | | 3,140 | 3,282 | | |
| Charter School | | 0 | | | |
| | Total ADA/Enrollment | 3,140 | 3,282 | 95.7% | Not Met |
| 1st Subsequent Year (2025-26) | | | | | |
| District Regular | | 3,115 | 3,286 | | |
| Charter School | | | | | |
| | Total ADA/Enrollment | 3,115 | 3,286 | 94.8% | Met |
| 2nd Subsequent Year (2026-27) | | | | | |
| District Regular | | 3,035 | 3,201 | | |
| Charter School | | | | . 22 | |
| | Total ADA/Enrollment | 3,035 | 3,201 | 94.8% | Met |

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met)

The District is declining enrollment but continues to invest time and resources on student attendance and has seen improvement in daily attendance.

Second Interim General Fund School District Criteria and Standards Review

Second Interim General Fund School District Criteria and Standards Review

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| 4. | CRIT | TERION: | LCFF | Revenue |
|----|------|---------|------|---------|

| STANDARD: Projected I CFF revenue for any of the current fiscally ear or two subsequent fiscal | I years has not changed by more than two perc | ent since first interim projections |
|--|---|-------------------------------------|
|--|---|-------------------------------------|

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column, In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

First Interim

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Second Interim

| Fiscal Year | (Form 01CSI, Item 4A) | Projected Year Totals | Percent Change | Status |
|-------------------------------|-----------------------|-----------------------|----------------|--------|
| Current Year (2024-25) | 51,631,843.43 | 51,710,568.58 | .2% | Met |
| 1st Subsequent Year (2025-26) | 51,776,938.00 | 52,299,134.00 | 1.0% | Met |
| 2nd Subsequent Year (2026-27) | 50,956,848.00 | 51,729,897.00 | 1.5% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

| 19 51 | TANDARD MET - LCEE revenue | has not changed since | first interim projections by | more than two percent for the current | y ear and two subsequent fiscal y ears. |
|-------|----------------------------|-----------------------|------------------------------|---------------------------------------|---|
|-------|----------------------------|-----------------------|------------------------------|---------------------------------------|---|

| 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 current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Unaudited Actuals - Unrestricted

| | (Resources (| Ratio | | |
|-----------------------------|----------------------------------|----------------------------------|--|--|
| | Salaries and Benefits | Total Expenditures | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form 01, Objects 1000- 3999) | (Form 01, Objects 1000- 7499) | to Total Unrestricted Expenditures | |
| 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) | 33,487,217.79 | 41,928,832.28 | 79.9% | |
| | | Historical Average Ratio: | 76.2% | |

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3% | 3% | 3% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 73.2% to 79.2% | 73.2% to 79.2% | 73.2% to 79.2% |

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Projected Year Totals - Unrestricted

(Resources 0000-1999)

| | Salaries and Benefits | Total Expenditures | Ratio | |
|-------------------------------|-----------------------------------|-----------------------------------|--|---------|
| | (Form 01I, Objects 1000- 3999) | (Form 011, Objects 1000- 7499) | of Unrestricted Salaries and Benefits | |
| Fiscal Year | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | to Total Unrestricted Expenditures | Status |
| Current Year (2024-25) | 34,457,986.93 | 55,044,619.00 | 62.6% | Not Met |
| 1st Subsequent Year (2025-26) | 35,706,531.41 | 49,425,935.41 | 72,2% | Not Met |
| 2nd Subsequent Year (2026-27) | 36,802,750.16 | 50,522,679.16 | 72.8% | Not 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 of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:

(required if NOT met)

The salary and benefit ratio is affected by ongoing construction projects. The District is committed to completing several previously deferred construction projects needed to provide students and staff safe and inviting facilities. As the District is facing declining enrollment, it is critical to provide students, staff and parents with safe, updated, and welcoming facilities that compete with surrounding districts.

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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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: District's Other Revenues and Expenditures Explanation Percentage Range:

| -5.0% | to | +5.0% |
|-------|----|-------|
| -5.0% | to | +5.0% |

6A. Catculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column, Second Interim data for the Current Year are extracted, If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| | First Interim Projected Year Totals | Second Interim Projected Year Totals | | Change Is Outside |
|---|-------------------------------------|--------------------------------------|----------------|-------------------|
| Object Range / Fiscal Year | (Form 01CSI, Item 6A) | (Fund 01) (Form MYPI) | Percent Change | Explanation Range |
| Federal Revenue (Fund 01, Objects 8100-8299) (For | m MYPI, Line A2) | | | Tr. |
| Current Year (2024-25) | 8,577,138.64 | 8,619,602.64 | .5% | No |
| 1st Subsequent Year (2025-26) | 3,158,770,00 | 3,200,834.00 | 1.3% | No |
| 2nd Subsequent Year (2026-27) | 3,158,770.00 | 3,200,834.00 | 1.3% | No |

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| Current Year (2024-25) | 7 |
|-------------------------------|---|
| 1st Subsequent Year (2025-26) | |
| 2nd Subsequent Year (2026-27) | 5 |

| 7,651,430,09 | 8,875,112.58 | 16.0% | Yes |
|--------------|--------------|-------|-----|
| 5,693,459,36 | 6,406,289.00 | 12.5% | Yes |
| 5,680,071.99 | 6,389,032.00 | 12.5% | Yes |

(required if Yes)

Explanation: (required if Yes) The current year variance is mostly due to the District was notified of grant awarded: After School Education and Safety Grant (\$458K), Golden State Pathway Grant (319K), LCFF Equity Multiplier (\$127K) and Home-to-School Transportation (295K). These grants extend to subsequent years,

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

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

| 4,366,987.42 | 4,661,070.38 | 6.7% | Yes |
|--------------|--------------|------|-----|
| 3,020,404.00 | 3,272,218.00 | 8,3% | Yes |
| 3,020,404.00 | 3,118,304,00 | 3.2% | No |

Explanation: (required if Yes)

Current year variance due mostly to reclass contributions from the general fund (\$306K) offset by \$154K revenue for Student Behavioral Health Incentibe (SBHIP) from current year to 2025-26.

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

 Current Year (2024-25)
 11,974,290.87
 12,067,787.38
 .8%
 No

 1st Subsequent Year (2025-26)
 9,678,316.52
 9,746,346.00
 .7%
 No

 2nd Subsequent Year (2026-27)
 9,678,316.52
 9,746,346.00
 .7%
 No

| Explanation: | |
|-------------------|--|
| (required if Yes) | |

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

expiring (\$300K).

| Current Year (2024-25) | 19,536,066.37 | 19,052,878.96 | -2.5% | No |
|-------------------------------|---------------|---------------|-------|-----|
| 1st Subsequent Year (2025-26) | 14,211,795,37 | 13,384,182.00 | -5.8% | Yes |
| 2nd Subsequent Year (2026-27) | 14,211,795,37 | 13,384,182.00 | -5.8% | Yes |
| , | | | | |

| 26-27) | 14,211,795,37 | 13,384,182.00 | -5.8% | Yes |
|--------------|--|--------------------------------|-----------------------------|-----------------------------|
| | <u> </u> | | | |
| Explanation: | Subsequent decrease due mostly to Student Behavior | al Health Incentibe (SBHIP) ca | arry ov er(\$495K) spent in | 2024-25 and one-time grants |

(required if Yes)

Second Interim General Fund School District Criteria and Standards Review

| 6B. Calculating the District's Change in Total Operating Revenues and Expenditures | | | | | |
|--|--|---|--|----------------------------------|---|
| DATA ENTRY: All data are extracted or calculated. | | | | | |
| | | First Interim | Second Interim | | |
| Object Range / Fiscal Year | | Projected Year Totals | Projected Year Totals | Percent Change | Status |
| - Object Nange / 1 South Co. | | | | | |
| Total Federal, Other State, and Other Local | Revenue (Sect | ion 6A) | (L) | | |
| Current Year (2024-25) | | 20,595,556.15 | 22,155,785.60 | 7.6% | Not Met |
| 1st Subsequent Year (2025-26) | | 11,872,633.36 | 12,879,341.00 | 8.5% | Not Met |
| 2nd Subsequent Year (2026-27) | | 11,859,245.99 | 12,708,170.00 | 7.2% | Not Met |
| | | h | | | |
| Total Books and Supplies, and Services ar | d Other Operat | | 24 422 222 24 | 4.00/ | Met |
| Current Year (2024-25) | | 31,510,357.24 | 31,120,666,34 | -1.2% | Met |
| 1st Subsequent Year (2025-26) | | 23,890,111.89 | 23,130,528,00 | -3.2% | Met |
| 2nd Subsequent Year (2026-27) | | 23,890,111.89 | 23,130,528.00 | -3.2% | Iviet |
| An O Control of Table Occupies Bayeryes | and Evanaditus | res to the Standard Percentage | Pange | | |
| 6C. Comparison of District Total Operating Revenues | and Expenditu | res to the Standard Percentage | : Nailye | | |
| DATA ENTRY: Explanations are linked from Section 6A if 1a. STANDARD NOT MET - One or more projected subsequent fiscal years. Reasons for the projected operating revenues within the standa Explanation: Federal Revenue (linked from 6A if NOT met) | d operating rever | nue have changed since first interescriptions of the methods and as | rim projections by more than the ssumptions used in the projectio | ins, and what changes, if any, v | e current y ear or two will be made to bring the |
| Explanation: Other State Revenue (linked from 6A if NOT met) | The current year variance is mostly due to the District was notified of grant awarded: After School Education and Safety Grant (\$458K), Golden State Pathway Grant (319K), LCFF Equity Multiplier (\$127K) and Home-to-School Transportation (295K). These grants extend to subsequent years. | | | | |
| Explanation: Other Local Revenue (linked from 6A | | | | | |
| if NOT met) 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years. | | | | | |
| Explanation: | | | | | |
| Books and Supplies | | | | | |
| (linked from 6A | | | | | |
| if NOT met) | | | | | |
| | | | | | |
| Explanation: | | | | | |
| Services and Other Exps | | | | | |
| (linked from 6A | | | | | |
| if NOT met) | 1 | | | | |

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7. CRITERION: Facilities MaIntenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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) 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. Stalute 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: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted. Second Interim Contribution Projected Year Totals Required Minimum (Fund 01, Resource 8150, Contribution Objects 8900-8999) Status 2,907,751.61 Met 2,305,050.34 OMMA/RMA Contribution 1. 2. First Interim Contribution (information only) 2.843.452.91 (Form 01CSI, First Interim, Criterion 7, Line 1) If status 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)

Second Interim General Fund School District Criteria and Standards Review

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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 as a percentage of total expenditures and other financing uses in any of the current fiscal year or two subsequent fiscal years.

'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.

²A 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,

| 8A. Calculating the District's Deficit Spending Standard Percentage Levels | | | |
|---|---------------------------|----------------------------------|----------------------------------|
| DATA ENTRY: All data are extracted or calculated. | | | |
| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 14.1% | 12,6% | 5,1% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 4.7% | 4.2% | 1.7% |

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Projected Year Totals

| | Net Change in | Total Unrestricted Expenditures | | |
|-------------------------------|---------------------------|------------------------------------|--|---------|
| | Unrestricted Fund Balance | and Other Financing Uses | Deficit Spending Level | |
| | (Form 011, Section E) | (Form 01I, Objects 1000- 7999) | (If Net Change in Unrestricted Fund | |
| Fiscal Year | (Form MYPI, Line C) | (Form MYPI, Line B11) | Balance is negative, else N/A) | Status |
| Current Year (2024-25) | (8,320,010.20) | 55,544,619.00 | 15.0% | Not Met |
| 1st Subsequent Year (2025-26) | (3,444,313.41) | 49,925,935.41 | 6.9% | Not Met |
| 2nd Subsequent Year (2026-27) | (5,440,162-16) | 51,022,679.16 | 10.7% | Not Met |

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 level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

| Explanation: | The District is committed to reviewing and evaluating all expenditures to reduct and/or eliminate the deficit spending. |
|-----------------------|---|
| (required if NOT met) | |

Second Interim General Fund School District Criteria and Standards Review

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| CRIT | ERION: Fund | and Cash | Balances |
|------------------------|-------------|----------|----------|
|------------------------|-------------|----------|----------|

| ٨ | ELIND DALANCE STANDARD | Projected general fund balance will | he positive at the end of the current | fiscal year and two subsequent fiscal year | 3. |
|---|------------------------|-------------------------------------|---------------------------------------|--|----|

| 9A-1. Determining if the District's General Fund Ending Balance | is Positive | | |
|--|---|--------------------------------|---------------------|
| DATA ENTRY: Current Year data are extracted. If Form MYPI exists, | data for the two subsequent years will be extracted; i | if not, enter dala for the two | o subsequent years. |
| | Ending Fund Balance | | |
| | General Fund | | |
| | Projected Year Totals | | |
| Fiscal Year | (Form 01I, Line F2) (Form MYPI, Line D2) | Status | |
| Current Year (2024-25) | 28,371,489.00 | Met | |
| 1st Subsequent Year (2025-26) | 20,604,073,19 | Met | |
| 2nd Subsequent Year (2026-27) | 11,241,378.95 | Met | |
| | | | |
| 9A-2. Comparison of the District's Ending Fund Balance to the S | itandard | | |
| DATA ENTRY: Enter an explanation if the standard is not met. | | | |
| | | | |
| STANDARD MET - Projected general fund ending balance | is positive for the current fiscal year and two subsequ | uent fiscal years. | |
| Explanation: | | | |
| (required if NOT met) | | | |
| | | | |
| | | | |
| B. CASH BALANCE STANDARD: Projected general fund car | зh balance will be positive at the end of the current fis | scal year. | |
| 9B-1. Determining if the District's Ending Cash Balance is Positi | ve | | |
| | | | |
| DATA ENTRY: If Form CASH exists, data will be extracted; if not, da | | | |
| | Ending Cash Balance | | |
| | General Fund | 01.1 | |
| Fiscal Year | (Form CASH, Line F, June Column) | Status Met | 1 |
| Current Year (2024-25) | 17,665,952.00 | Mer | II. |
| 9B-2. Comparison of the District's Ending Cash Balance to the S | itandard | | |
| DATA ENTRY: Enter an explanation if the standard is not met. | | | |
| 1a. STANDARD MET - Projected general fund cash balance w | ill be positive at the end of the current fiscal year. | | |
| | | | |
| Explanation: | | | |
| (required if NOT met) | | | |

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²:

DATA ENTRY: Current Year data are extracted. If Form MYPI 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 | | |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and 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.

³ 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.

| | Current Year | 1st Subsequent Year | 2nd Subsequent Year (2026-27) |
|---|--------------|---------------------|----------------------------------|
| _ | (2024-25) | (2025-26) | (2020-21) |
| | 3,140 | 3,115 | |
| | | | |
| | 3% | 3% | 3% |

District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.

Subsequent Years, Form MYPI, Line F2, if available.)

District's Reserve Standard Percentage Level:

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 MYPI 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; Current Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

| | Current Year | | |
|---|-----------------------|---------------------|---------------------|
| | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| | (2024-25) | (2025-26) | (2026-27) |
| Г | | | |
| Т | 0.00 | | |
| | | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated, If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

Current Year

Projected

| Year Totals | | Subsequent Year | 2nd Subsequent Year |
|-------------|---------------|--------------------|---------------------|
| (2024-25) | | (2025-26) | (2026-27) |
| | 89,584,171.78 | 72,945,89 | 0.81 73,800,761.24 |
| | 0.00 | | 0.00 |
| | 89,584,171.78 | 72,945,89 | 0.81 73,800,761.24 |

1st

Expenditures and Other Financing Uses
(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

2. Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

Second Interim General Fund School District Criteria and Standards Review

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| 4. | Reserve Standard Percentage Level |
|----|--|
| 5. | Reserve Standard - by Percent |
| | (Line B3 times Line B4) |
| 6. | Reserve Standard - by Amount |
| | (\$87,000 for districts with 0 to 1,000 ADA, else 0) |
| 7. | District's Reserve Standard |
| | (Greater of Line B5 or Line B6) |

| 3% | 3% | 3% |
|--------------|--------------|--------------|
| 2,214,022.84 | 2,188,376.72 | 2,687,525.15 |
| 0.00 | 0.00 | 0.00 |
| 2,214,022.84 | 2,188,376.72 | 2,687,525.15 |

| DATA ENTRY: All data are extracted from fund da | ta and Form MYPI. If Form MYPI does not exist, enter data | for the two subsequent years | i. | |
|--|---|------------------------------|---------------------|---------------------|
| | | Current Year | | |
| Reserve Amounts | | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (Unrestricted resources 0000-1999 except Line 4) | | (2024-25) | (2025-26) | (2026-27) |
| General Fund - Stabilization Arrangeme | nts | | | |
| (Fund 01, Object 9750) (Form MYPI, Li | | 0.00 | | |
| General Fund - Reserve for Economic | | | | |
| (Fund 01, Object 9789) (Form MYPI, Li | | 12,671,345.08 | 9,227,031.67 | 3,786,869.51 |
| General Fund - Unassigned/Unappropri | | | | |
| (Fund 01, Object 9790) (Form MYPI, Li | | 0.00 | 0.00 | 0.00 |
| General Fund - Negative Ending Balance | | | | |
| | each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| Special Reserve Fund - Stabilization A | | | | |
| (Fund 17, Object 9750) (Form MYPI, L | | 0.00 | 0.00 | 0,00 |
| 6. Special Reserve Fund - Reserve for E | | | | |
| (Fund 17, Object 9789) (Form MYPI, L | | 0.00 | 0.00 | 0,00 |
| 7. Special Reserve Fund - Unassigned/U | · - | | | |
| (Fund 17, Object 9790) (Form MYPI, L | | 0.00 | 0,00 | 0.00 |
| 8. District's Available Reserve Amount | | | | |
| (Lines C1 thru C7) | | 12,671,345.08 | 9,227,031.67 | 3,786,869.51 |
| District's Available Reserve Percentag | e (Information only) | | | |
| (Line 8 divided by Section 10B, Line 3) | | 14.14% | 12,65% | 5.13% |
| (Ellio o dividos by occitor rob; Ellio o, | District's Reserve Standard | | | |
| | (Section 10B, Line 7): | 2,687,525.15 | 2,188,376.72 | 2,214,022.84 |
| | Status: | Met | Met | Met |
| | | | | |

STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

California Dept of Education SACS Financial Reporting Software - SACS V11 File: CSI_District, Version 8

Explanation: (required if NOT met)

Second Interim General Fund School District Criteria and Standards Review

| SUPPLEN | IENTAL INFORMATION |
|----------|---|
| | |
| DATA ENT | TRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer. |
| \$1. | Contingent Liabilities |
| 1a. | Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, |
| | state compliance reviews) that have occurred since first interim projections that may impact the budget? |
| 1b. | If Yes, identify the liabilities and how they may impact the budget: |
| | |
| | |
| | |
| | |
| | |
| S2. | Use of One-time Revenues for Ongoing Expenditures |
| 02. | Sac of officiality for originary Experiments |
| 1a. | Does your district have angoing general fund expenditures funded with one-time revenues that have |
| | changed since first interim projections by more than five percent? |
| 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. | Temporary Interfund Borrowings |
| | Temporary intertains portrollings |
| 1a. | Does your district have projected temporary borrowings between funds? |
| | (Refer to Education Code Section 42603) No |
| 1b. | If Yes, identify the interfund borrowings: |
| | |
| | |
| | |
| | |
| | |
| S4. | Contingent Revenues |
| | |
| 1a. | Does your district have projected revenues for the current fiscal 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)? |
| | (e.g., patter taxes, rolest reserves): |
| 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: |
| | |
| | |
| | |
| | |

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S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1dt all other data will be calculated.

| | First Interim | Second Interim | Percent | | |
|---|--------------------------------------|-----------------------|---------|---------------------|---------|
| escription / Fiscal Year | (Form 01CSI, Item S5A) | Projected Year Totals | Change | Amount of Change | Status |
| 1a. Contributions, Unrestricted General Fund | | | | | |
| (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2024-25) | (6,023,676.16) | (6,283,586.99) | 4.3% | 259,910.83 | Met |
| st Subsequent Year (2025-26) | (6,324,860.00) | (6,597,346.00) | 4.3% | 272,486.00 | Met |
| and Subsequent Year (2026-27) | (6,641,103.00) | (6,927,214.00) | 4.3% | 286,111.00 | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2024-25) | 0.00 | 400.00 | New | 400.00 | Not Met |
| st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2024-25) | 500,000.00 | 500,400.00 | 1% | 400.00 | Met |
| st Subsequent Year (2025-26) | 500,000.00 | 500,000.00 | 0.0% | 0.00 | Met |
| nd Subsequent Year (2026-27) | 500,000.00 | 500,000.00 | 0.0% | 0.00 | Met |
| 1d. Capital Project Cost Overruns Have capital project cost overruns occurred since first interoperational budget? | im projections that may impact the g | eneral fund | | No | |
| Include transfers used to cover operating deficits in either the genera | fund or any other fund. | | | | |
| | | | | | |
| | | | | | |

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 since first interim projections by more than the standard for the current year and two subsequent fiscal years.

| Explanation: | | | |
|-----------------------|--|--|--|
| (required if NOT met) | | | |
| | | | |

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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: | Miscellaneous prior year adjustment. |
|-----------------------|--------------------------------------|
| (required if NOT met) | |

Second Interim General Fund School District Criteria and Standards Review

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| 1c. | MET - Projected transfers out have not change | ad since first interim projections by more than the standard for the current year and two subsequent fiscal years. |
|-----|---|--|
| | Explanation: (required if NOT met) | |
| 1d. | NO - There have been no capital project cost of | overruns occurring since first interim projections that may impact the general fund operational budget. |
| | Project Information: | |
| | (required if YES) | |
| | | |
| | | |
| | | |
| | | |
| | | |

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S6. Long-term Commitments

Identify all existing and new multiyear commitments and their annual required payment for the current fiscal 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.

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

| S6A. Ide | ntification of the District's Long-term Comm | Itments | | | | | |
|-----------------------------------|--|---|--|--|--|---|---|
| DATA EN may be o applicable | TRY: If First Interim data exist (Form 01CSI, It verwritten to update long-term commitment data t. | em S6A), long-ter a in Item 2, as ap | त्ता commitment data will be extra plicable. If no First Interim data | cted and it will o exist, click the a | only be necessar appropriate buttor | y to click the appropriate button ns for items 1a and 1b, and ente | for Item 1b. Extracted data r all other data, as |
| 1. | a. Does your district have long-term (multiye | ar) commitments | ? | | | | |
| | (If No, skip items 1b and 2 and sections S6B | | | | Yes | | |
| | | | | | | | |
| | b. If Yes to Item 1a, have new long-term (mu | ıltiy ear) commitm | ents been incurred | | | | |
| | since first interim projections? | | | | No | | |
| 2. | If Yes to Item 1a, list (or update) all new and benefits other than pensions (OPEB); OPEB | existing mulliyea s disclosed in Ite | or commitments and required ann m S7A. | ual debt service | amounts. Do no | ot include long-term commitment | s for postemployment |
| | | | 040 | C Fried and Ohi | ect Codes Used | For | Principal Balance |
| | T (O | # of Years | Funding Sources (Rev | | | Service (Expenditures) | as of July 1, 2024-25 |
| 07-11 | Type of Commitment | Remaining | Fullding doubles (iter | silues/ | I | on thou (Emportation 1) | 16,816 |
| Capital L | eases es of Participation | | | | | | |
| | Obligation Bonds | | Fund 51 - Property Taxes | | Bonds | | 48,873,125 |
| - 1 | ly Retirement Program | | Fund 01 - General Fund | | OPEB | | 10,732,104 |
| | nool Building Loans | | 1 | | | | |
| | ated Absences | - | Fund 01 - General Fund | | Vacation Accru | ıal | 60,653 |
| - Jp | | | | | | | |
| Other Lo | ng-term Commitments (do not include OPEB): | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| - | TOTAL: | | | | | | 59,682,698 |
| | | | | | | | |
| | | | Prior Year | Сигте | nt Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (2023-24) | (202 | 4-25) | (2025-26) | (2026-27) |
| | | | Annual Payment | Annual | Pay ment | Annual Payment | Annual Payment |
| | Type of Commitment (continued) | | (P & I) | (P | & I) | (P & I) | (P & I) |
| Capital L | eases | | | | 16,816 | | |
| Certificat | es of Participation | | | | | | |
| General (| Obligation Bonds | | 2,869,725 | | 2,978,755 | 2,672,312 | 3,075,585 |
| Supp Ear | ly Retirement Program | | | | | . ' | |
| State School Building Loans | | | | | | | |
| Compens | sated Absences | | | | | | |
| Other Lo | ng-lerm Commitments (continued): | | | | | 10 | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Second Interim General Fund School District Criteria and Standards Review

| Total Annual Payments: | 2,869,725 | 2,995,571 | 2,672,312 | 3,075,585 |
|----------------------------------|-------------------------------|-----------|-----------|-----------|
| Has total annual payment increas | ed over prior year (2023-24)? | Yes | No | Yes |

Second Interim General Fund School District Criteria and Standards Review

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| S6B. Cor | 6B. Comparison of the District's Annual Payments to Prior Year Annual Payment | | | | | |
|----------|--|---|--|--|--|--|
| DATA EN | TRY: Enter an explanation if Yes. | | | | | |
| 1a. | 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current 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) | Bond payπent changes due to expiration of bonds. | | | | |
| S6C. Ide | ntification of Decreases to Funding Sources I | Used to Pay Long-term Commitments | | | | |
| | TRY: Click the appropriate Yes or No button in It | rem 1; if Yes, an explanation is required in Item 2, remitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | | | | |
| 2. | No - Funding sources will not decrease or expi | No re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment. | | | | |
| | Explanation: (Required if Yes) | | | | | |

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S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB) DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim a. Does your district provide postemployment benefits No other than pensions (OPEB)? (If No, skip items 1b-4) b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? n/a c, If Yes to Item 1a, have there been changes since n/a first interim in OPEB contributions? First Interim (Form 01CSI, Item S7A) Second Interim 2 OPEB Liabilities 10,732,104.00 11,373,016.00 a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) 10,732,104.00 11,373,016.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) d. Is total OPEB liability based on the district's estimate Actuarial Actuarial or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date Jun 30, 2024 Jun 30, 2024 of the OPEB valuation. **OPEB Contributions** First Interim a, OPEB actuarially determined contribution (ADC) if available, per (Form 01CSI, Item S7A) Second Interim actuarial valuation or Alternative Measurement Method 381,404.00 381,404.00 Current Year (2024-25) 430,308.00 430,308.00 1st Subsequent Year (2025-26) 479,130.00 479.130.00 2nd Subsequent Year (2026-27) b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) 397,478.33 397,478,33 Current Year (2024-25) 425,675.65 427,502.01 1st Subsequent Year (2025-26) 455,882.10 457,845.79 2nd Subsequent Year (2026-27) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) 381,404.00 381,390.00 Current Year (2024-25) 430,308.00 430,308.00 1st Subsequent Year (2025-26) 479,130.00 479,130.00 2nd Subsequent Year (2026-27) d. Number of retirees receiving OPEB benefits 18 18 Current Year (2024-25) 20 20 1st Subsequent Year (2025-26) 22 22 2nd Subsequent Year (2026-27)

Comments:

| Mcfarland | Unified |
|-----------|---------|
| Kern Coun | ity |

Second Interim General Fund School District Criteria and Standards Review

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| DATA EN | entification of the District's Unfunded Liability for Self-Insurance Programs ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exems 2-4. | ist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second | I Interim |
|---------|---|---|-----------|
| 1 | a. 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 1b-4) | No | |
| | b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? | n/a | |
| | c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? | n/a | |
| | | First Interim | |
| 2 | Self-Insurance Liabilities | (Form 01CSI, Item S7B) Second Interim | |
| - | a. Accrued liability for self-insurance programs | | |
| | b. Unfunded liability for self-insurance programs | | |
| | | | |
| 3 | Self-Insurance Contributions | First Interim | |
| | a. Required contribution (funding) for self-insurance programs | (Form 01CSI, Item S7B) Second Interim | |
| | Current Year (2024-25) | | |
| | 1st Subsequent Year (2025-26) | | |
| | 2nd Subsequent Year (2026-27) | | |
| | b. Amount contributed (funded) for self-insurance programs | | |
| | Current Year (2024-25) | | |
| | 1st Subsequent Year (2025-26) | | |
| | 2nd Subsequent Year (2026-27) | | |
| 4 | Comments: | | |
| | | | |
| | | | |
| | | | |

Second Interim General Fund School District Criteria and Standards Review

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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, Cos | t Analysis of District's Labor Agreements - C | ertificated (No | n-management) Employe | es | | | | | |
|------------------------|---|-------------------|-----------------------------------|----------|------------------|-------------------|--------------|------------------------|---------------------|
| DATA EN | TRY: Click the appropriate Yes or No button for | "Status of Certif | ficated Labor Agreements a | as of | the Previous Re | eporting Period." | There are no | extractions in this se | ection. |
| Status of | Certificated Labor Agreements as of the Pre- | vious Reportin | a Period | | | | | | |
| | ertificated labor negotiations settled as of first in | | | | | Yes | | | |
| | • | | te number of FTEs, then s | kip to | section S8B. | 50 | | | |
| | | If No, continue | with section S8A. | | | | | | |
| | | | | | | | | | |
| Certificat | ed (Non-management) Salary and Benefit Neg | gotiations | | | | | | | |
| | | | Prior Year (2nd Interim | 1) | | nt Year | | bsequent Year | 2nd Subsequent Year |
| | | | (2023-24) | _ | (202- | 4-25) | (| (2025-26) | (2026-27) |
| Number of positions | f certificated (non-management) full-time-equiv a | lent (FTE) | 1 | 68,0 | | 170.0 | | 170.0 | 170,0 |
| pooliioito | | 3 | | | | | | | |
| 1a. | Have any salary and benefit negotiations been | settled since fi | rst interim projections? | | | n/a | | | |
| | | If Yes, and the | corresponding public discl | osure | documents hav | e been filed with | the COE, c | omplete questions 2 | and 3. |
| | | If Yes, and the | corresponding public discl | osure | documents hav | e not been filed | wilh the COI | E, complete question | s 2-5. |
| | | If No. complete | e questions 6 and 7. | | | | | | |
| | | | | | | | | | |
| 1b. | Are any salary and benefit negotiations still un | settled? | | | | No | | | |
| | If Yes, complete questions 6 and 7. | | | | | | | | |
| Negotiatio | ns Settled Since First Interim | | | | | | | | |
| 2a. | Per Government Code Section 3547.5(a), date | of public disclos | sure board meeting: | | | | | | |
| 755 | ,,, | | | | | | | | |
| 2b. | Per Government Code Section 3547.5(b), was | the collective ba | rgaining agreement | | | | | | |
| | certified by the district superintendent and chie | f business offic | ial? | | | | | | |
| | | If Yes, date of | Superintendent and CBO of | certific | eation: | | | | |
| 3 | Per Government Code Section 3547.5(c), was a | a budget revisio | n adopted | | | | | | |
| | to meet the costs of the collective bargaining a | agreement? | | | | n/a | | | |
| | | If Yes, date of | budget revision board ado | ption: | | | | | |
| | | | - | | | | | | |
| 4, | Period covered by the agreement: | | Begin Date: | | | | End Date: | | |
| 5. | Salary settlement: | | | | Curren | | | bsequent Year | 2nd Subsequent Year |
| | | | | ì | (202 | 4-25) | (| 2025-26) | (2026-27) |
| | Is the cost of salary settlement included in the | interim and mul | ltiy ear | | | | | | |
| | projections (MYPs)? | | | Į | | | | | |
| | | | e Year Agreement | ı | | | | | |
| | | Total cost of sa | | | | | | | |
| | | ∞ change in sa | lary schedule from prior ye or | cai [| | | | | |
| | | Mii | Itiyear Agreement | | | | | | |
| | | Total cost of sa | - | Ī | | | // | | |
| | | | lary schedule from prior ye | ear I | | | | | |
| | | | , such as "Reopener") | | | | | | |
| | | | | 2/2 | | | | | |
| | r | Identify the so | urce of funding that will be | used | to support multi | year salary com | milments: | | |
| | | | | | | | | | |

Second Interim General Fund School District Criteria and Standards Review

Second Interim General Fund School District Criteria and Standards Review

15 73908 0000000 Form 01CSI F827NJNXKF(2024-25)

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| Negotiatio | ons Not Settled | V | | |
|-------------------|--|---|-------------------------------|-----------------------------|
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | 1 | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2024-25) | (2025-26) | (2026-27) |
| 7. | Amount included for any tentative salary schedule increases | | | |
| 7. | Allough moradou for any tomastro odiary consessio mersassis | | | |
| | | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Cortificat | ed (Non-management) Health and Welfare (H&W) Benefits | (2024-25) | (2025-26) | (2026-27) |
| Certificat | au (Non-management) freatur and World (No. W) Denonie | (====================================== | | |
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| | Total cost of H&W benefits | - | | |
| 2. | | | | |
| 3. | Percent of H&W cost paid by employer | | | |
| 4. | Percent projected change in H&W cost over prior year | | | |
| | | | | |
| | ted (Non-management) Prior Year Settlements Negotiated Since First Interim Projections | | | |
| Are any rinterim? | ew costs negotiated since first interim projections for prior year settlements included in the | | | |
| | If Yes, amount of new costs included in the interim and MYPs | | | |
| | If Yes, explain the nature of the new costs: | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | 4.4.0.1 | O-d Outannest Vans |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificat | ted (Non-management) Step and Column Adjustments | (2024-25) | (2025-26) | (2026-27) |
| | | | | |
| 1. | Are step & column adjustments included in the interim and MYPs? | | | |
| 2, | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |
| | | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certifical | ted (Non-management) Attrition (layoffs and retirements) | (2024-25) | (2025-26) | (2026-27) |
| | | - A | | |
| 1. | Are savings from attrition included in the interim and MYPs? | | | |
| | | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim | | | |
| | and MYPs? | | | |
| | | | | |
| | ted (Non-management) - Other | | | |
| List olher | significant contract changes that have occurred since first interim projections and the cost imp | eact of each change (i.e., class siz | e, hours of employment, leave | of absence, bonuses, etc.): |
| | | | | |
| | · · · · · · · · · · · · · · · · · · · | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| \$8B. Co: | st Analysis of District's Labor Agreements - (| Classified (Non- | management) Employees | | | | |
|-----------|---|--------------------|---|-----------------|----------------------|------------------------------------|---------------------|
| DATA EN | TRY: Click the appropriate Yes or No button for | "Status of Classi | ified Labor Agreements as of t | he Previous Rep | porting Period." The | ere are no extractions in this sec | ction. |
| Status of | Classified Labor Agreements as of the Prev | ious Reporting | Period | | | | |
| | classified labor negotiations settled as of first int | | | | V | | |
| | • | | e number of FTEs, then skip t | section S8C. | Yes | | |
| | If No, continue with section S8B. | | | | | | |
| | | | | | | | |
| Classifie | d (Non-management) Salary and Benefit Neg | otiations | | | | | |
| | | | Prior Year (2nd Interim) | Curre | nt Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | _ | (2023-24) | (202 | 24-25) | (2025-26) | (2026-27) |
| Number | of classified (non-management) FTE positions | | 176.0 | | 186.0 | 186.0 | 186.0 |
| | | | | | | | 9 |
| 1a. | Have any salary and benefit negotiations bee | | | | n/a | | |
| | | | | | | the COE, complete questions 2 | |
| | | If Yes, and the | corresponding public disclosur | e documents hav | e not been filed v | with the COE, complete question | ns 2-5. |
| | | If No, complete | questions 6 and 7. | | | | |
| | | | | | r | | |
| 1b. | Are any salary and benefit negotiations still ur | | P | | No | | |
| | | If Yes, complet | e questions 6 and 7 | | No | | |
| Manatiati | ons Settled Since First Interim Projections | | | | | | |
| 2a. | Per Gov ernment Code Section 3547.5(a), date | of public disclos | ure hoard meeting: | | Г | 1 | |
| Za. | rer Government Code Gestion 3547.5(a), date | or public disclos | are board mouning. | | 1 | | |
| 2b. | Per Government Code Section 3547.5(b), was | the collective ba | rgaining agreement | | | | |
| -70 | certified by the district superintendent and chi | | | | | | |
| | | | Superintendent and CBO certif | ication: | | | |
| | | | | | | | |
| 3. | Per Government Code Section 3547.5(c), was | a budget revision | adopted | | | | |
| | to meet the costs of the collective bargaining | agreement? | | | n/a | | |
| | | If Yes, date of | budget revision board adoption | : | | | |
| | | | | | - | | i |
| 4. | Period covered by the agreement: | | Begin Date: | | | End Date: | |
| | | | | | J | | ŀ |
| 5 | Salary settlement: | | | Curre | nt Year | 1st Subsequent Year | 2nd Subsequent Year |
| | • | | | (202 | 24-25) | (2025-26) | (2026-27) |
| | Is the cost of salary settlement included in the | e interim and mult | iy ear | | | | |
| | projections (MYPs)? | | | | | | |
| | | | | | | | |
| | | | One Year Agreement | | | | |
| | | Total cost of sa | lary settlement | | | | |
| | | % change in sal | ary schedule from prior year | | | | |
| | | | or | | | | |
| | | | Multiyear Agreement | | | | |
| | | Total cost of sa | lary settlement | | | | |
| | | | ary schedule from prior year , such as "Reopener") | | | | |
| | | (may enter text | , such as Reopener) | | | | |
| | | Identify the sou | rce of funding that will be use | to support mult | iyear salary comi | nitments: | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Negatisti | ons Not Settled | | | | | W | |
| 6. | Cost of a one percent increase in salary and s | statutory benefits | | | | | |
| ٠. | and a sine personal more and a saidly did a | | | | | | |
| | | | | Curre | nt Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | | (001 | 24-25) | (2025-26) | (2026-27) |

Second Interim General Fund School District Criteria and Standards Review

| 7. Amount included for any tentative salary schedule increases | |
|--|--|
| | |

Second Interim General Fund School District Criterla and Standards Review

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| Classified | l (Non-management) Health and Welfare (H&W) Benefits | Ситеnt Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) | | | | |
|---|--|--------------------------|----------------------------------|----------------------------------|--|--|--|--|
| | | | | | | | | |
| 1. | Are costs of H&W benefit changes included in the interim 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 | | | | | | | |
| | and the state of t | | | | | | | |
| | Classified (Non-management) Prior Year Settlements Negotiated Since First Interim | | | | | | | |
| Are any ne interim? | ew costs negotiated since first interim projections for prior year settlements included in the | | | | | | | |
| | If Yes, amount of new costs included in the interim and MYPs | | | | | | | |
| | If Yes, explain the nature of the new costs: | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year | | | | |
| Classified (Non-management) Step and Column Adjustments | | (2024-25) | (2025-26) | (2026-27) | | | | |
| 1. | Are step & column adjustments included in the interim and MYPs? | | | | | | | |
| 2 | Cost of step & column adjustments | | | | | | | |
| 3. | Percent change in step & column over prior year | | | | | | | |
| | | | | | | | | |
| | | Current Year | 1st Subsequent Year | 2nd Subsequent Year | | | | |
| Classified (Non-management) Attrition (layoffs and retirements) | | (2024-25) | (2025-26) | (2026-27) | | | | |
| | | | | | | | | |
| 1, | Are savings from attrition included in the interim and MYPs? | | | | | | | |
| | | | | | | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Classifies | (Non-management) - Other | | | | | | | |
| Classified (Non-management) - Other List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.): | | | | | | | | |
| | · · | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

15 73908 0000000 Form 01CSI F827NJNXKF(2024-25)

| S8C, Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees | | | | | | | | |
|---|---|--|----------|------------------------|-------|---------------------|-----------|----------------------------------|
| DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period," There are no extractions in this section. | | | | | | | | |
| | Management/Supervisor/Confidential Labor Agreemen nanagerial/confidential labor negotiations settled as of first i If Yes or n/a, complete number of FTEs, then skip to S9. | Period | | Yes | | | | |
| | If No, continue with section SBC. | | | | | | | |
| Managem | nent/Supervisor/Confidential Salary and Benefit Negoti | tions | | | | | | |
| | | Prior Year (2nd Interim) | | ment Year | | 1st Subsequ | | 2nd Subsequent Year (2026-27) |
| Number | f management, supervisor, and confidential FTE positions | (2023-24) | | 2024-25) | 38.0 | (2025- | 38.0 | 38.0 |
| Number o | management, supervisor, and confidential FTE positions | 47.0 | | | 00.0 | | | |
| 1a. | Have any salary and benefit negotiations been settled sin | ce first interim projections? | | | n/a | | | |
| | | nplete question 2. | | | | | | |
| | If No, cor | plete questions 3 and 4. | | | | | | |
| 1b. | Are any salary and benefit negotiations still unsettled? | | | | No | | | |
| | | mplete questions 3 and 4 | | | | | | |
| | | | | | | | | |
| | ons Settled Since First Interim Projections | | C., | rrent Year | | 1st Subsequ | uent Vest | 2nd Subsequent Year |
| 2. | Salary settlement: | | | 2024-25) | | (2025 | | (2026-27) |
| | Is the cost of salary settlement included in the interim an | multiy ear | <u>`</u> | | | | | |
| | projections (MYPs)? | | | | | | | |
| | Total cost | of salary settlement | | | | | | |
| | | salary schedule from prior year text, such as "Reopener") | | | | | | |
| | | | | | | | | |
| | ons Not Settled | -611- | | | | | | |
| 3. | Cost of a one percent increase in salary and statutory be | nerits | | | 1 | | | |
| | | | Cu | rrent Year | | 1st Subseq | uent Year | 2nd Subsequent Year |
| | | | (| 2024-25) | | (2025 | -26) | (2026-27) |
| 4. | Amount included for any tentative salary schedule increases | | | | | | | |
| | | | | | | | | |
| Management/Supervisor/Confidential | | | Cu | rrent Year | | 1st Subseq | | 2nd Subsequent Year |
| Health ar | nd Welfare (H&W) Benefits | | (| 2024-25) | | (2025 | -26) | (2026-27) |
| 1. | Are costs of H&W benefit changes included in the interim | and MYPs? | | | | | - 1 | |
| 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 | | | | | | | |
| | | | | | | | | |
| Managen | nent/Supervisor/Confidential | | Cu | rrent Year | | 1st Subseq | uent Year | 2nd Subsequent Year |
| Step and Column Adjustments | | (| 2024-25) | | (2025 | -26) | (2026-27) | |
| | | | | | | | | |
| 1. | Are step & column adjustments included in the interim and | MYPs? | | | | | | |
| 2. 3. | Cost of step & column adjustments Percent change in step and column over prior year | | - | | | | | |
| ٥. | 1 Stock offerige in step and column of or prof ; cal | | | | | | | |
| | | | _ | | | 4-4-0 | uent Vec- | 2nd Subposuant Voc |
| Management/Supervisor/Confidential | | | | rrent Year 2024-25) | | 1st Subseq (2025 | | 2nd Subsequent Year (2026-27) |
| Other Be | nefits (mileage, bonuses, etc.) | | | | | (2020 | , | , |
| 1,0 | Are costs of other benefits included in the interim and MY | Ps? | | | | | | |

Total cost of other benefits

Second Interim General Fund School District Criteria and Standards Review

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Percent change in cost of other benefits over prior year

Second Interim General Fund School District Criterla and Standards Review

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

| Are any funds other than the general fund | | |
|--|---|--|
| projected to have a negative fund | | |
| balance at the end of the current fiscal year? | No | |
| If Yes, prepare and submit to the reviewing agency a multiyear projection report for each fund. | report of revenues, expenditures, and | changes in fund balance (e.g., an interim fund report) ar |
| If Yes, identify each fund, by name and number, that for the negative balance(s) and explain the plan for he | t is projected to have a negative ending ow and when the problem(s) will be corre | g fund balance for the current fiscal year. Provide reaso rected. |
| | | |
| | | |
| | | |
| | | |
| | | |
| | balance at the end of the current fiscal year? If Yes, prepare and submit to the reviewing agency a multiyear projection report for each fund. If Yes, identify each fund, by name and number, that | balance at the end of the current fiscal year? No If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and |

Second Interim General Fund School District Criteria and Standards Review

| DDITION | AL FISCAL INDICATORS | | | | | |
|--|--|---|---|--|--|--|
| he followin ne reviewi riterion 9. | ng agency to the need for additional review. DATA | onal data for reviewing agencies. A "Yes" answer to any single inc A ENTRY: Click the appropriate Yes or No button for items A2 th | dicator does not necessarily suggest a cause for concern, but may alert rough A9; Item A1 is automatically completed based on data from | | | |
| A1. | Do cash flow projections show that the district w negative cash balance in the general fund? (Dat are used to determine Yes or No) | | No | | | |
| A2. | Is the system of personnel position control inde | pendent from the payroll system? | Yes | | | |
| А3. | Is enrollment decreasing in both the prior and cu | πent fiscal years? | Yes | | | |
| A4. | Are new charter schools operating in district bou enrollment, either in the prior or current fiscal years. | | No | | | |
| A5. | Has the district entered into a bargaining agreem or subsequent fiscal years of the agreement wo are expected to exceed the projected state fund | No | | | | |
| A6. | Does the district provide uncapped (100% employees? | oyer paid) health benefits for current or | No | | | |
| A7. | Is the district's financial system independent of | the county office system? | No | | | |
| A8. | Does the district have any reports that indicate Code Section 42127.6(a)? (If Yes, provide copie | No | | | | |
| A9. | Have there been personnel changes in the supe official positions within the last 12 months? | No | | | | |
| When prov | riding comments for additional fiscal indicators, p | lease include the item number applicable to each comment. | | | | |
| | Comments: (optional) | | | | | |

Second Interim General Fund School District Criteria and Standards Review

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End of School District Second Interim Criteria and Standards Review

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15-73908-0000000

Second Interim
Projected Totals 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: The District used the Cashflow template provided by the Kern County Superintendent of Schools.

SACS Web System - SACS V11

3/6/2025 4:51:51 PM

15-73908-0000000

Second Interim
Actuals to Date 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 - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>Warning/Warning</u> with <u>Calculation</u> (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)

SACS Web System - SACS V11 3/6/2025 4:54:08 PM

15-73908-0000000

Second Interim Board Approved Operating 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 - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (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)

3/6/2025 4:55:07 PM

15-73908-0000000

Second Interim
Original 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 - Eatal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning/ \underline{W} arning with \underline{C} alculation (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)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

| FUND | RESOURCE | NEG. EFB |
|--|----------|----------------|
| 01 | 7413 | (\$7,000.98) |
| Explanation: Timinig issue updated at 1st and 2nd Interim. | | |
| otal of negative resource balances for Fund 01 | | (\$7,000.98) |
| 21 | 0000 | (\$947,568.26) |
| xplanation: Timinig issue updated at 1st and 2nd Interim. | | |
| tal of negative resource balances for Fund 21 | | (\$947,568.26) |
| 0 | 0000 | (\$130,494.35) |
| xplanation: Timinig issue updated at 1st and 2nd Interim. | | |
| otal of negative resource balances for Fund 40 | | (\$130,494.35) |

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

Exception

| FUND | RESOURCE | OBJECT | VALUE | |
|-------------|-------------------------------|---------------------|-------|----------------|
| 01 | 7413 | 9790 | | (\$7,000.98) |
| Explanation | n: Timinig issue updated at 1 | st and 2nd Interim | | |
| 21 | 0000 | 9790 | | (\$947,568.26) |
| Explanation | n: Timinig issue updated at 1 | st and 2nd Interim. | | |
| 40 | 0000 | 9790 | | (\$130,494.35) |
| Explanation | n: Timinig issue updated at 1 | st and 2nd Interim | | |