

Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2023-24 Unaudited Actuals Financial Report

September 2024

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

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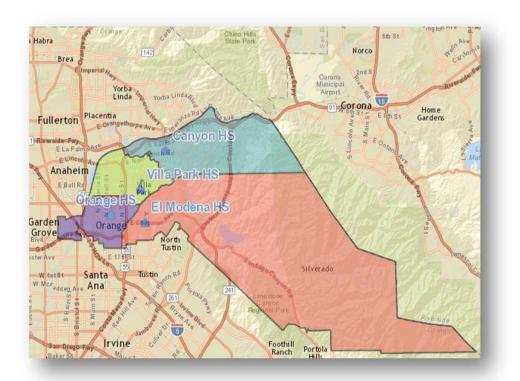
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INTRODUCTION

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.



Orange Unified School District Boundary Map

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 25,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street in the City of Orange, California.

District Governance

The District is governed by a seven-member board of education. Each member is elected by geographic area. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Ana Page Member Trustee Area 3 2020-2024



Angie Rumsey Clerk Trustee Area 6 2020-2024



Kris Erickson Member Trustee Area 5 2022-2026



Andrea Yamasaki Member Trustee Area 1 2022-2026



Sara Pelly Member Trustee Area 4 2024



John Ortega Vice President Trustee Area 2 2020-2024



Dr. Stephen Glass Member Trustee Area 7 2024

Executive Cabinet

Ernie Gonzalez Superintendent





Sulema Holguin Assistant Superintendent Business Services



Anne Truex Interim Asst. Supt. Educational Services



Tracy Knibb Assistant Superintendent Human Resources

Executive Director



Meghna Bulsara Executive Director Business Services

VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

1-4

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.





HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.

4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.

4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.

4.4 Provide sufficient resources to foster safe and clean environments at each district facility.

4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.

4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.

4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.





UNAUDITED ACTUALS

Report Overview

The 2023-24 Unaudited Actuals Financial Report was conducted in accordance with Education Code (EC) 41010, which requires school districts to use uniform accounting procedures and the prescribed accounting system (Standardized Account Codes Structures also known as "SACS") as approved by the State Board of Education. The Unaudited Actuals Financial Report represents the year-end financial statements and allows the California Department of Education to obtain comparative financial information from all school districts. In addition, the Unaudited Actuals Financial Report is used as a starting point for the District's independent auditors to analyze and examine the books of record to issue the audited financial statements.

General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of the revenues and expenditures. The type of fund determines the ways in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



Budget Considerations

Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operation cost and capital outlay needs. Enrollment history, excluding Charter schools and County are reflected below. The enrollment for 2023/24 was 23,145 and projected to decline by 361 students each year. The enrollment for 2024/25 is projected at 22,784, a decline of 361 students.

STUDENT POPULATION SUMMARY	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population				
Enrollment	23,876	23,563	23,145	22,784
COE Enrollment	48	51	48	48
Total Enrollment	23,924	23,614	23,193	22,832
Unduplicated Pupil Count	11,117	14,302	14,229	13,827
COE Unduplicated Pupil Count	33	29	30	30
Total Unduplicated Pupil Count	11,150	14,331	14,259	13,857
Unduplicated Pupil Percentages	46.61%	60.69%	61.48%	60.69%

Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: December 30, which covers the start of the school year through December (known as "P1"), April 15, which covers the start of the school year through April 15 (known as "P2"), and "Annual" which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance while the lottery revenue is based on the prior year's Annual attendance. The generated ADA is the primary funding for the District.

CURRENT YEAR ADA	2021-22	2022-23	2023-24	2024-25
Grades TK-3	7,225.21	6,937.11	6,936.96	6,837.77
Grades 4-6	5,559.67	5,327.85	5,366.82	5,289.02
Grades 7-8	1,909.56	1,753.82	1,699.25	1,674.91
Grades 9-12	8,209.77	7,923.46	7,798.43	7,679.77
Total	22,904.21	21,942.24	21,801.46	21,481.47

Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, since districts are experiencing a dramatic decline in enrollment and ADA due to the pandemic, the state passed a budget act in 2022 which includes a revised formula to provide

protection from excessive declines. For districts with declining attendance, the 2024-25 funding is based on the greater of:

- the current year's ADA (2024-25), or
- the prior year's ADA (2023-24), or
- the computed average ADA using the three most recent prior years' average ADA (2021-22, 2022-23 and 2023-24).

TOTAL FUNDED ADA	2021-22	2022-23	2023-24	2024-25
Grades TK-3	7,749.31	7,576.20	7,308.40	7,041.22
Grades 4-6	5,857.23	5,477.82	5,025.08	4,579.83
Grades 7-8	2,004.87	2,275.59	2,485.98	2,657.64
Grades 9-12	8,280.95	8,265.15	8,155.25	8,012.40
Total	23,892.36	23,594.76	22,974.71	22,291.09
Funded ADA (Historical)	23,970.98	22,904.21	21,942.24	21,801.46
Variance	(78.62)	690.55	1,032.47	489.63

PER STUDENT FUNDING	2023-24	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grade TK	\$ 13,995		
Grades K-3	\$ 10,951	\$ 2,190	\$ 7,118
Grades 4-6	\$10,069	\$ 2,014	\$ 6,545
Grades 7-8	\$ 10,367	\$ 2,073	\$6,739
Grades 9-12	\$ 12,327	\$ 2,465	\$ 8,013

Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

COLA	2021-22	2022-23	2023-24	2024-25
Statutory COLA	1.70%	6.56%	8.22%	1.07%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%
Total	5.07%	13.26%	8.22%	1.07%





Budget Components: Revenue

Shown below are the revenue projections for the 2023-24 and 2024-25 fiscal years, which include both unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and interfund transfers.

UNRESTRICTED REVENUE	Una	audited Actuals 2023-24	Budget 2024-25
LCFF Revenue	\$	293,487,789	\$ 298,542,376
Federal Revenue	\$	9,243	\$ 9,243
State Revenue	\$	9,979,852	\$ 9,299,631
Other Local Revenue	\$	17,122,905	\$ 13,027,269
Interfund Transfers In	\$	5,570,601	\$ 5,636,413
Contributions	\$	(35,072,693)	\$ (43,483,492)
Total	\$	291,097,697	\$ 283,031,440

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, and After School Programs, to name but a few.

RESTRICTED REVENUE	Unaudited Actuals 2023-24		Budget 2024-25
Federal Revenue	\$	26,271,213	\$ 20,710,296
State Revenue	\$	65,093,621	\$ 65,448,345
Other Local Revenue	\$	7,397,869	\$ 4,418,620
Contributions	\$	35,072,693	\$ 43,483,492
Total	\$	133,835,396	\$ 134,060,753





Budget Components: Expenditures

Expenditures from the restricted and unrestricted funds are allocated and spent in the following categories based on their specific uses:

Personnel Costs: Salaries and benefits are approximately 80% of the general fund expenditures. The reported certificated and classified salaries reflect step and column increases and a negotiated salary increase for certificated and leadership. Pension costs are increasing from 26.68% to 27.05% for CALPERS for the 2023-24 year that are ongoing.

Materials and Supplies: Materials and supplies include textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

Operating Expenses and Services: These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

Capital Outlay: This category includes large equipment purchases (such as electric buses and antennas to enhance Wi-Fi access) and capital projects such as shade structures, high school gym renovations, and HVAC projects at elementary schools.

Other Outgo: This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds and building bonds, and indirect cost charges. **Interfund Transfers out:** This category includes retirement contributions.

COMBINED EXPENDITURES	Unaudited Actuals 2023-24		Budget 2024-25
Certificated Salaries	\$	154,099,220	\$ 164,080,206
Classified Salaries	\$	53,894,301	\$ 56,904,430
Employee Benefits	\$	99,347,686	\$ 103,766,581
Materials and Supplies	\$	15,895,666	\$ 23,182,046
Operating Expenses and Services	\$	42,178,669	\$ 51,067,088
Capital Outlay	\$	13,537,572	\$ 11,018,433
Other Outgo/ Indirect Costs	\$	6,429,375	\$ 6,866,510
Interfund Transfers Out	\$	(491,962)	\$ (643,480)
Total	\$	384,890,527	\$ 416,241,814

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

Budget Components: Fund Balances

Fund Balances are the difference between the revenue received and the expenditures incurred within a fiscal year. Unrestricted fund balances are carried over to the next fiscal year. The ending fund balances are the accumulated reserves over time.

In addition, districts are required to maintain a minimum reserve level. The minimum reserve level is a percentage calculation based on district enrollment. As required by law, Orange Unified maintains a minimum 3% reserve level for economic uncertainties.

Starting with the 2022-23 year, there is also a limit on the amounts a district may reserve. District reserves cannot exceed 10% in assigned and unassigned balances including required reserves for economic uncertainties. If reserves exceed the 10% level, the overage must be designated for specific purposes, although the requirement is not applicable in the 2024-25 budget year. Shown below are the fund designations the Board adopted at the June 2024 board meeting:

COMBINED	Unaudited Actuals 2023-24		Budget 2024-25
Beginning Fund Balance	\$ 182,674,202	\$	216,660,043
Net Inc/ (Dec)	\$ 33,985,841	\$	(13,205,522)
Ending Fund Balance	\$ 216,660,043	\$	203,454,521
Components of Fund Balance:			
Revolving Cash and Inventory	\$ 408,485	\$	408,485
Restricted	\$ 65,509,919	\$	50,543,322
Economic Uncertainties	\$ 11,673,756	\$	12,852,165
Assigned	\$ 26,830,279	\$	29,579,899
Committed	\$ 112,237,604	\$	110,070,650
Unassigned	(0)		0
Unassigned percentage	0.00%		0.00%





2023-24 End of Year Summary

The District's unaudited actuals show a deficit variance of \$1.9 million in comparison to the estimated actuals. In the June 2024 Estimated Actuals report, the District anticipated receiving \$425 million and spending \$388 million, leaving approximately \$36 million. Now, at year-end closing, revenue decreased to \$419 million and spending decreased to \$384 million, which still resulted in an excess of \$34 million.

	ESTIMATED ACTUALS	UNAUDITED ACTUALS	Variance
Unrestricted	2023-24	2023-24	
Revenue	\$ 318,608,934	\$ 320,599,789	\$ 1,990,855
Contributions to Restricted	\$ (35,696,801)	\$ (35,072,693)	\$ 624,108
Subtotal	\$ 282,912,133	\$ 285,527,096	\$ 2,614,963
Expenditures	\$ 240,741,997	\$ 254,093,529	\$ 13,351,532
Excess/Deficit	\$ 42,170,136	\$ 31,433,567	\$ (10,736,569)
Restricted			
Revenue	\$ 106,772,280	\$ 98,762,703	\$ (8,009,577)
Contributions from Unrestricted	\$ 35,696,801	\$ 35,072,693	\$ (624,108)
Subtotal	\$ 142,469,081	\$ 133,835,396	\$ (8,633,685)
Expenditures	\$ 148,201,767	\$ 130,796,998	\$ (17,404,769)
Excess/Deficit	\$ (5,732,686)	\$ 3,038,398	\$ 8,771,084
Combined Total			
Revenue	\$ 425,381,214	\$ 419,362,492	\$ (6,018,722)
Expenditures	\$ 388,943,764	\$ 384,890,527	\$ (4,053,237)
Excess/Deficit	\$ 36,437,450	\$ 34,471,965	\$ (1,965,485)

The Business Services Division will continue to review, monitor and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The First Interim report will be presented to the Board in December which will include updated revenue and expenditure projections. The annual audit report for the 2023-24 year will be presented by January 2025.

GENERAL FUND

Orange Unified Orange County

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

30 66621 0000000 Form CA E8AANXBU52(2023-24)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	55.70%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$3,938,995.4
	Adjusted Appropriations Limit	\$214,007,201.3
	Appropriations Subject to Limit	\$214,007,201.3
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.749
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prep approved and filed by the governing board of the school district pursuant t	
Signed:	Date of Meeting: Sep 12, 2024
Clerk / Secretary of the Governing Board	
(Original signature required)	
To the Superintendent of Public Instruction:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been to Education Code Section 42100.	n verified for accuracy by the County Superintendent of Schools pursuant
Signed:	Date:
County Superintendent/Designee	
(Original signature required)	
For additional information on the unaudited actual reports, please contact:	
For County Office of Education:	For School District:
Howard Marinier	Meghna Bulsara
Name	Name
Executive Director, Business Services	Executive Director, Business Services
Title	Title
(714) 966-4176	(714) 628-4479
Telephone	Telephone
hmarinier@ocde.us	mbulsara@orangeusd.org
E-mail Address	E-mail Address

Orange Unified Orange County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	293,487,788.68	0.00	293,487,788,68	298,542,376.00	0.00	298,542,376.00	1.7%
2) Federal Revenue		8100-8299	9,243.04	26,271,213.19	26,280,456.23	9,243.00	20,710,296.00	20,719,539.00	-21.2%
3) Other State Revenue		8300-8599	9,979,852.33	65,093,621.50	75,073,473.83	9,299,631.00	65,448,345.00	74,747,976.00	-0.4%
4) Other Local Revenue		8600-8799	17,122,905.39	7,397,868.69	24,520,774.08	13,027,269.00	4,418,620.00	17,445,889.00	-28.9%
5) TOTAL, REVENUES			320,599,789.44	98,762,703.38	419,362,492.82	320,878,519.00	90,577,261.00	411,455,780.00	-1.9%
B. EXPENDITURES 1) Certificated Salaries		1000-1999	120,497,681.37	33,601,538,16	154,099,219,53	127,537,027.00	36,543,179.00	164,080,206,00	6.5%
2) Classified Salaries		2000-2999	37,024,061.12	16,870,239.97	53,894,301.09	37,484,383.00	19,420,047.00	56,904,430.00	5.6%
3) Employ ee Benefits		3000-3999	65,934,560.56	33,413,125.54	99,347,686.10	66,416,480.00	37,350,101.00	103,766,581.00	4.4%
4) Books and Supplies		4000-4999	5,610,938.91	10,284,726.75	15,895,665.66	8,157,849.00	15,024,197.00	23,182,046.00	45.8%
5) Services and Other Operating Expenditures		5000-5999	20,644,174.90	21,534,494.27	42,178,669.17	26,350,413.00	24,716,675.00	51,067,088.00	21.1%
6) Capital Outlay		6669-0009	1,771,282.24	11,766,289.53	13,537,571.77	267,049.00	10,751,384.00	11,018,433.00	-18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,570,600.67	858,774.65	6,429,375.32	5,636,413.00	1,230,097.00	6,866,510.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,959,771.11)	2,467,809.57	(491,961.54)	(4,635,150.00)	3,991,670.00	(643,480.00)	30.8%
9) TOTAL, EXPENDITURES			254,093,528.66	130,796,998.44	384,890,527.10	267,214,464.00	149,027,350.00	416,241,814.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	ĸ		66,506,260.78	(32,034,295.06)	34,471,965.72	53,664,055.00	(58,450,089.00)	(4,786,034.00)	-113.9%
D. OTHER FINANCING SOURCES/USES									
a) Transfers In		8900-8929	3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
b) Transfers Out		7600-7629	4,234,686.23	0.00	4,234,686.23	12,163,688.00	0.00	12,163,688.00	187.2%
2) Other Sources/Uses		0000							
		7630-7690	00.00		00.0		00.0	00.0	%0.0 %0.0
3) Contributions		8980-8999	(35,072,693,05)	35.072.693.05	0.00	(43.483.492.00)	43.483.492.00	0.0	%0 ^{.0}
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,558,817.89)	35,072,693.05	(486,124.84)	(51,902,980.00)	43,483,492.00	(8,419,488.00)	1,632.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,947,442.89	3,038,397.99	33,985,840.88	1,761,075.00	(14,966,597.00)	(13,205,522.00)	-138.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		1020	00 000 100	20 914 E00 0E					
b) Audit Adjustments		9793	121,303,180,00	00,011,020.30	(1 100 504 60)	101, 100, (24, 30	00,009,910.94	219,000,043.29	11.3%
			(pp:-pp:pp: 1)	2	(no:+oo:oo: 'i')	20.0	000	0	80.000

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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

			Exp	Expenditures by Object				E8AAN)	E8AANXBU52(2023-24)
			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
c) As of July 1 - Audited (F1a + F1b)			120,202,681.46	62,471,520.95	182,674,202.41	151, 150, 124.35	65,509,918.94	216,660,043.29	18.6%
d) Other Restatements		9195	0.00	0.00	0.00	00.0	00.0	00.0	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
2) Ending Balance, June 30 (E + F1e)			151,150,124.35	65,509,918.94	216,660,043.29	152,911,199.35	50,543,321.94	203,454,521.29	-6.1%
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	173,485.16	0.00	173,485.16	173,485.16	0.00	173,485.16	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	00.0	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	00.00	0.0%
b) Restricted		9740	0.00	65,509,918,94	65,509,918.94	0.00	50,543,321.94	50,543,321.94	-22.8%
c) Committed			1						
Stabilization Arrangements		9750	0.00	0.00	0.00	00.00	00.00	0.00	0.0%
Other Commitments		9760	112,237,603.00	00.00	112,237,603.00	110,070,649.00	0.00	110,070,649.00	-1.9%
Fiscal Emergencies	0000	9760	23,408,310.00		23,408,310.00			0.00	
Negotiations Commitment	0000	9760	16,231,537.00		16,231,537.00			0.00	
Textbook Adoption	0000	9760	14, 791,000.00		14, 791, 000.00			0.00	
Pension Obligation	0000	9760	14, 780, 000.00		14, 780, 000. 00			00.00	
Replacement and Updating Technology	0000	9760	14,550,000.00		14, 550, 000.00			0.00	
Enrollment Decline (851 Students)	0000	9760	13,038,222.00		13, 038, 222. 00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4, 157, 546.00		4, 157, 546.00			0.00	
Vehicle Replacements	0000	9760	3,447,748.00		3, 447, 748.00			0.00	
Facility Maintenance	0000	9760	2, 783, 207.00		2, 783, 207.00			0.00	
Fiscal Emergencies	0000	9760			0.00	10, 335, 882.00		10, 335, 882.00	
Negotiations Commitment	0000	9760			0.00	20, 292, 982.00		20,292,982.00	
Textbook Adoption	0000	9760			0.00	21,916,000.00		21,916,000.00	
Pension Obligations	0000	9760			0.00	14, 780, 000. 00		14, 780, 000. 00	
Replacement and Updating Technology	0000	9760			0.00	14, 550, 000.00		14,550,000.00	
Enrollment Decline (851 Students)	0000	9760			0.00	13,038,222.00		13,038,222.00	
Vacation Liability	0000	9760			00.00	5,050,033.00		5,050,033.00	
Loss of Attendance (ADA)	0000	9760			0.00	4, 157, 546.00		4, 157, 546.00	
Vehicle Replacements	0000	9760			0.00	3, 447, 748.00		3,447,748.00	
Facility Maintenance	0000	9760			0.00	2.502.236.00		2,502,236.00	

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Unified	County
Orange	Orange

Unaudited Actuals -General Fund Unrestricted and Restricted Expenditures by Object

			202:	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund coi. D + E (F)	% Diff Column C&F
Other Assignments		9780	26,830,280.19	0.00	26,830,280.19	29,579,900.19	0.00	29,579,900.19	10.2%
Attract & Retain	0000	9780	2,719,228.00		2, 719, 228.00			0.00	
Site Carry ov er-Donations	0000	9780	1, 146, 146.00		1, 146, 146.00			0.00	
LCFF Carry ov er	0000	9780	4, 739, 606.00		4, 739, 606.00			0.00	
Personnel Vacancies	0000	9780	18, 225, 300. 19		18, 225, 300. 19			0.00	
Attract and Retain	0000	9780			0.00	2, 309, 228. 00		2, 309, 228.00	1
LCFF Carry over	0000	9780			0.00	4, 739, 606.00		4,739,606.00	
Personnel Vacancies	0000	9780			0.00	22,531,066.19		22, 531, 066. 19	
e) Unassigned/Unappropriated			1						Construction of the second
Reserve for Economic Uncertainties		9789	11,673,756.00	0.00	11,673,756.00	12,852,165.00	0.00	12,852,165.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	00.0	00.0	0.00	00.0	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	157,770,651.04	68,916,832.09	226,687,483.13				
 Fair Value Adjustment to Cash in County Treasury 		9111	(654,972.00)	0.0	(654,972.00)				
b) in Banks		9120	25,000.00	0.00	25,000.00				
c) in Revolving Cash Account		9130	235,000.00	00.00	235,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	00.0	0.00	0.00				
2) Investments		9150	0.00	00.0	00.00				
3) Accounts Receivable		9200	17,294,050.16	12,446,592.73	29,740,642.89				
4) Due from Grantor Government		9290	0.00	132,017.00	132,017.00				
5) Due from Other Funds		9310	2,867,988.22	848,635.34	3,716,623.56				
6) Stores		9320	173,485.16	00.00	173,485.16				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	581,965.68	0.00	581,965.68				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			178,293,168.26	82,344,077.16	260,637,245.42				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Pay able		9500	24,422,535.13	11,701,575.01	36,124,110.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
Colifornia Daat of Education									

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Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
3) Due to Other Funds		9610	2,720,508.78	1,926,123.72	4,646,632.50				
4) Current Loans		9640	0.00	00.0	0.00				
5) Uneamed Revenue		9650	0.00	3,206,459.49	3,206,459.49				
6) TOTAL, LIABILITIES			27,143,043.91	16,834,158,22	43,977,202.13				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	00.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			151,150,124.35	65,509,918.94	216,660,043.29				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,418,757.00	0.00	89,418,757.00	95,070,291.00	0.00	95,070,291.00	6.3%
Education Protection Account State Aid - Current Year		8012	4,594,942.00	0.0	4,594,942.00	4,458,218.00	0.00	4,458,218.00	-3.0%
State Aid - Prior Years		8019	479,324.00	00.00	479,324.00	0.00	00.00	00.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	716,678.99	»«	716,678.99	716,679.00	0.00	716,679.00	0.0%
Timber Yield Tax		8022	.25	00.00	.25	00.0	0,00	00.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	00.0	00.00	00.00	0.00	0.00	00.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	176,046,553.67	. 00.00	176,046,553.67	176,046,554.00	0.00	176,046,554.00	0.0%
Unsecured Roll Taxes		8042	5,312,402.84	0.00	5,312,402.84	5,312,403.00	0.00	5,312,403.00	0.0%
Prior Years' Taxes		8043	2,991,850.81	00.00	2,991,850.81	2,991,851.00	0.00	2,991,851.00	0.0%
Supplemental Taxes		8044	4,737,373.89	00.00	4,737,373.89	4,737,374.00	0.00	4,737,374.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,239,878.00	0.00	7,239,878.00	7,239,878.00	0.00	7,239,878.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,550,427.23	0.00	20,550,427.23	20,550,427.00	0.00	20,550,427.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	00.00	00.00	00'0	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	00.00	00.00	00.0	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			312,088,188.68	.00.00	312,088,188.68	317, 123, 675.00	0.00	317, 123,675.00	1.6%
LCFF Transfers									

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Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		00.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,600,400.00)	0.00	(18,600,400.00)	(18,581,299.00)	0:00	(18,581,299.00)	-0,1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			293,487,788.68	0.00	293,487,788.68	298,542,376.00	0.00	298,542,376.00	1.7%
FEDERAL REVENUE									
Maintenance and Operations Snerial Education Entitlement		8110	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
		0	00.0	0,048,7 12,12	a,049,712.12	0.0	o, U/ 3, 404. UU	0,0/3,404.00	0.4%
Special Education Discretionary Grants		8182	0.00	518,717.71	518,717.71	0.00	518,719.00	518,719.00	0.0%
Child Nutrition Programs		8220	0.00	00.00	00.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	9,243.04	0.00	9,243.04	9,243.00	00.00	9,243.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title 1, Part A, Basic	3010	8290		5,246,819.22	5,246,819.22		5,132,379.00	5,132,379.00	-2.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	00.0		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		581,541.27	581,541.27		733,854.00	733,854.00	26.2%
Title III, Immigrant Student Program	4201	8290		57,582.09	57,582.09		71,385.00	71,385.00	24.0%
Title III, English Learner Program	4203	8290		589,022.50	589,022.50		519,046.00	519,046.00	-11.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		00.00	0.00		00.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		388, 336. 37	388, 336. 37		398, 538. 00	398,538.00	2.6%
Career and Technical Education	3500-3599	8290		240,929.00	240,929.00		237,085.00	237,085.00	-1.6%
All Other Federal Revenue	All Other	8290	0.00	12,598,552.91	12,598,552.91	0.00	7,025,886.00	7,025,886.00	-44.2%
TOTAL, FEDERAL REVENUE			9,243.04	26,271,213.19	26,280,456.23	9,243.00	20,710,296.00	20,719,539.00	-21.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement								_	

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Unified	County
Orange	Orange

Unaudifed Actuals General Fund Unrestricted and Restricted Expenditures by Object

Description Re Prior Y ears Special Education Master Plan									
urs Location Master Plan			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Prior Years Special Education Master Plan	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Special Education Master Plan	6360	8319		0.00	0.00		0.00	0.00	0.0%
_									
Current Year	6500	8311		21,706,666.00	21,706,666.00		21,430,164.00	21,430,164.00	-1.3%
Prior Years	6500	8319		49,844.68	49,844.68		00'0	00.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	00:0	0.00	0.00	0.00	00.00	0.0%
All Other State Apportionments - Prior Y ears	All Other	8319	0.00	0.00	0.0	00.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	00.0	89,433.00	89,433.00	00.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,101,428.00	0.00	1,101,428.00	1,105,485.00	0.00	1,105,485.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	4,974,288,47	2,600,326.21	7,574,614.68	3,989,226.00	1,622,736.00	5,611,962.00	-25.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	00'0	0.00	00'0	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	00.0	0.00	00.00	0.00	0.00	0.0%
Pass-Through Revenues from		1							
State Sources		8587	0.00	00.00	0.00	00.0	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,002,917.23	2,002,917.23		2,002,917.00	2,002,917.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		00.0	0.00		0.00	00.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		998,017.60	998,017.60		1,295,761.00	1,295,761.00	29.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00	and the second s	00.00	0.00	0.0%
Specialized Secondary	7370	8590		22,930.00	22,930.00		22,930.00	22,930.00	0.0%
All Other State Revenue	All Other	8590	3,904,135.86	37,623,486.78	41,527,622.64	4,204,920.00	39,073,837.00	43,278,757.00	4.2%
TOTAL, OTHER STATE REVENUE		4	9,979,852.33	65,093,621.50	75,073,473.83	9,299,631.00	65,448,345.00	74,747,976.00	-0.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	00.00	00.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	00.00	0.00	0.00	00.00	0.00	0.00	0.0%
Supplemental Taxes		8618	00.00	00.00	0.00	00.0	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			202	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other		8622	0.00	00'0	0.00	0.00	0.00	00.0	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	00/0	1,997,492.88	1,997,492.88	0.00	2,659,584.00	2,659,584.00	33.1%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.0	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Sale of Publications		8632	0.00	0.00	0.00	0.00	00'0	00.0	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	631,964.49	0.00	631,964.49	370,000.00	0.00	370,000.00	41.5%
Interest		8660	8,986,634.67	0.00	8,986,634.67	5,604,120.00	0.00	5,604,120.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,175,085.30	0.00	1,175,085.30	654,972.00	0.00	654,972.00	-44.3%
Fees and Contracts				Starf Life Aug					
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	73,089.52	0.00	73,089.52	130,000.00	0.00	130,000.00	77.9%
Interagency Services		8677	1,193,329.35	452,897.12	1,646,226.47	848,800,00	527,614.00	1,376,414.00	-16.4%
Mitigation/Developer Fees		8681	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	00.00	00.00	0,00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	00.00	00'0	0.00	0,00	0.00	0.0%
All Other Local Revenue		8699	4,938,407.99	4,947,478.69	9,885,886.68	5,179,377.00	1,231,422.00	6,410,799.00	-35.2%
Tuition		8710	124,394.07	0.00	124,394.07	220,000.00	0.00	220,000.00	76.9%
All Other Transfers In		8781-8783	0.00	0.00	00.0	0.00	0.0	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	00.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		00.00	0.00	0.0%
ROC/P Transfers	0.000	1010							
	0000	0/8		0.00	0.0		0.00	00.0	0.0%
From County Offices	6360	8/92		0.00	0.00	. Van de Vernedant de la construction de la construction de la construcción de la	0.00	00.00	%0'0

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Orange Unified Orange County			Unre	General Fund Unrestricted and Restricted Expenditures by Object			¥	30 E8AANX	30 66621 0000000 Form 01 E8AANXBU52(2023-24)
			202	2023-24 Unaudited Actuals	0		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	00.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,122,905.39	7,397,868.69	24,520,774.08	13,027,269.00	4,418,620.00	17,445,889.00	-28.9%
TOTAL, REVENUES			320,599,789.44	98,762,703.38	419,362,492.82	320,878,519.00	90,577,261.00	411,455,780.00	-1.9%
CERTIFICATED SALARIES		fr,							
Certificated Teachers' Salaries		1100	93,870,298.72	27,943,904.83	121,814,203.55	100,499,937.00	28,014,418.00	128,514,355.00	5.5%
Certificated Pupil Support Salaries		1200	11,866,951.17	1,618,552.63	13,485,503.80	13,091,407.00	4,407,125.00	17,498,532.00	29.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,254,024.66	827,543.64	13,081,568.30	11,458,073.00	765,068.00	12,223,141.00	-6.6%
Other Certificated Salaries		1900	2,506,406.82	3,211,537.06	5,717,943.88	2,487,610.00	3,356,568.00	5,844,178.00	2.2%
TOTAL, CERTIFICATED SALARIES			120,497,681.37	33,601,538.16	154,099,219.53	127,537,027.00	36,543,179.00	164,080,206.00	6.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,347,282.67	9,964,721.40	11,312,004.07	1,897,304.00	12,635,011.00	14,532,315.00	28.5%
Classified Support Salaries		2200	16,764,847.59	4,440,235.85	21,205,083.44	16,959,104.00	3,998,390.00	20,957,494.00	-1.2%
Classified Supervisors' and Administrators' Salaries	0	2300	5,008,273.35	709,888.06	5,718,161.41	4,705,769.00	744,204.00	5,449,973.00	4.7%
Clerical, Technical and Office Salaries		2400	13,312,914.45	1,682,346.10	14,995,260.55	13,255,313.00	1,988,537.00	15,243,850.00	1.7%
Other Classified Salaries		2900	590,743.06	73,048.56	663,791.62	666,893.00	53,905.00	720,798.00	8.6%
TOTAL, CLASSIFIED SALARIES			37,024,061.12	16,870,239.97	53,894,301.09	37,484,383.00	19,420,047.00	56,904,430.00	5.6%
EMPLOYEE BENEFITS									

7.6% 9.8% 9.2%

44,967,919.00 14,689,939.00 6,754,799.00 27,688,799.00 122, 131.00 3,612,814.00 3,887,270.00 0.00

> 5,080,413.00 2,009,553.00 7,573,363.00

20,952,857.00

24,015,062.00 9,609,526.00 4,745,246.00 20,115,436.00

41,796,945.95

19,601,693.17 4,232,458.77 1,708,031.51

22, 195, 252.78 9,143,324.66 4,478,189.26 20,270,277.43 77,192.05 2,726,600.64 2,957,915.76 0.00 4,085,807.98 65,934,560.56

3101-3102

3201-3202 3301-3302

6,186,220.77 13,375,783.43

26,742,177.84 102,051.33 3,384,796.63 3,673,902.17

6,471,900.41 24,859.28

3.5% 19.7% 6.7% 5.8%

> 32,066.00 820, 184.00 881,665.00

> 90,065.00 2,792,630.00 3,005,605.00

0.0% -50.0% 4.4%

2,042,910.00

0.00

0.00

0,00

0.00

0.00

658, 195.99

3601-3602

3701-3702

3401-3402 3501-3502

Health and Welfare Benefits OASD1/Medicare/Alternative

PERS STRS

Unemploy ment Insurance

Workers' Compensation OPEB, Allocated 3751-3752

3901-3902

715,986.41

103,766,581.00

37, 350, 101.00

66,416,480.00

2,042,910.00

4,085,807.98 99,347,686.10

0.00

33,413,125.54

Unaudited Actuals

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43.5%

2,957,000.00

2,631,261.00

325,739.00

2,060,959.29

2,060,959.29

0.00

4100

Approved Textbooks and Core Curricula Materials

TOTAL, EMPLOYEE BENEFITS

BOOKS AND SUPPLIES

OPEB, Active Employees

Other Employ ee Benefits

III-10

Orange Unified Orange County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2023	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Books and Other Reference Materials		4200	16,128.93	61,933.74	78,062.67	98,668.00	190,462.00	289,130.00	270.4%
Materials and Supplies		4300	4,451,284.37	6,381,197.36	10,832,481.73	6,465,478.00	9,893,007.00	16,358,485.00	51.0%
Noncapitalized Equipment		4400	1,143,525.61	1,780,636,36	2,924,161.97	1,267,964.00	2,309,467.00	3,577,431.00	22.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,610,938.91	10,284,726.75	15,895,665.66	8,157,849.00	15,024,197.00	23, 182, 046.00	45.8%
SERVICES AND OTHER OPERATING EXPENDITURES	S								
Subagreements for Services		5100	1,900,066.52	14,819,979.91	16,720,046.43	3,059,330.00	13, 153, 420.00	16,212,750.00	-3.0%
		nnze	200,275.31	/13.9/	101,989.28	025,451.00	080,238.00	1,310,689.00	/0./%
Dues and Memberships		5300	87,970.76	3,220.00	91,190.76	116,255.00	4,690.00	120,945.00	32.6%
Insurance		5400 - 5450	2,272,238.00	0.00	2,272,238.00	2,940,235.00	0.00	2,940,235.00	29.4%
Operations and Housekeeping Services		5500	6,407,822.87	0.00	6,407,822.87	6,150,178.00	00.00	6,150,178.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,404,492.79	1,626,335.05	3,030,827.84	1,676,027.00	2,984,085.00	4,660,112.00	53.8%
Transfers of Direct Costs		5710	(246,538.95)	246,538.95	0.00	(240,894.00)	240,894.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,071,847.00)	1,158,446.17	86,599.17	(1,114,407.00)	1,490,000.00	375,593.00	333.7%
Professional/Consulting Services and Operating Expenditures		5800	8,512,010.27	3,151,043.54	11,663,053.81	11,445,865.00	6, 131, 926.00	17,577,791.00	50.7%
Communications		2900	1,117,684.33	21,216.68	1,138,901.01	1,692,373.00	26,422.00	1,718,795.00	50.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,644,174.90	21,534,494.27	42,178,669.17	26,350,413.00	24,716,675.00	51,067,088.00	21.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	00'0	0.00	0.00	53,000.00	53,000.00	New
Buildings and Improvements of Buildings		6200	293,287.35	5,206,886.78	5,500,174.13	1,153.00	7,874,677.00	7,875,830.00	43.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,477,994.89	6,559,402.75	8,037,397.64	265,896.00	2,823,707.00	3,089,603.00	-61.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	00.0	00.0	00.0	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,771,282.24	11,766,289.53	13,537,571.77	267,049.00	10,751,384.00	11,018,433.00	-18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)	its)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	00'0	0.00	00.00	0.00	00'00	0.00	%0.0

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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted

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			Ext	Expenditures by Object				E8AANX	E8AANXBU52(2023-24)
			202	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
Tuition, Excess Costs, and/or Deficit Payments							Automatical and a con-		
Pay ments to Districts or Charter Schools		7141	0.00	493,096.63	493,096.63	00.00	743,097.00	743,097.00	50.7%
Payments to County Offices		7142	833,518,98	365,678.02	1, 199, 197,00	866,784.00	487,000.00	1,353,784.00	12.9%
Pay ments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	Carlo Contraction	0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAS	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	00'0	0.00	00.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,587,654.26	0.00	1,587,654.26	1,507,319.00	0.00	1,507,319.00	-5.1%
Other Debt Service - Principal		7439	3,149,427.43	0.00	3, 149, 427.43	3,262,310.00	0.00	3,262,310.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,570,600.67	858,774.65	6,429,375.32	5,636,413.00	1,230,097.00	6,866,510.00	6.8%

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30.8%

0.00

3,991,670.00

(3,991,670.00) (643,480.00)

0.0

(491,961.54)

0.00

2,467,809.57

(2,467,809.57) (491,961.54) (2,959,771.11) 254,093,528.66

7310 7350

OTHER OUTGO - TRANSFERS OF INDIRECT COSTS

TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS

Transfers of Indirect Costs - Interfund

Transfers of Indirect Costs

149,027,350.00

3,991,670.00

(4,635,150.00) 267,214,464.00

384,890,527.10

(491,961.54)

2,467,809.57 130, 796, 998.44

30.8% 8.1%

0.0%

0.00 (643,480.00) (643,480.00) 416,241,814.00 -0.1% 0.0% 0.0%

3,744,200.00

0.00 0.00

0.00

0.00 0.00

0.00

0.00 0.00

0.00

8914 8919

From: Bond Interest and Redemption Fund

From: Special Reserve Fund INTERFUND TRANSFERS IN

INTERFUND TRANSFERS TOTAL, EXPENDITURES

Other Authorized Interfund Transfers In

8912

0.00

3,748,561.39

0.00

0.00

3,744,200.00

3,748,561.39

0.0

0.0

III-12

Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			202	2023-24 Unaudited Actuals			2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
(a) TOTAL, INTERFUND TRANSFERS IN			3,748,561.39	0.00	3,748,561.39	3,744,200.00	0.00	3,744,200.00	-0.1%
INTERFUND TRANSFERS OUT							-		
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
To: Special Reserve Fund		7612	3,834,644.38	0.00	3,834,644.38	3,762,688.00	0.00	3,762,688.00	-1.9%
To State School Building Fund/County School Facilities Fund		7613	0.0	0.00	0.00	0.0	0.00	0.00	0.0%
To: Cafeteria Fund		7616	00.0	0.00	0.00	00.0	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,041.85	0.00	400,041.85	8,401,000.00	0.00	8,401,000.00	2,000.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	l l M		4,234,686.23	0.00	4,234,686.23	12, 163, 688.00	00.00	12,163,688.00	187.2%
OTHER SOURCES/USES					7				1
sources					st				
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	00'0	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	00.00	00.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	00'0	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	00.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	00	000	00.0	0.0	%0 0
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		0868	(35,072,693.05)	35,072,693,05	0.00	(43,483,492.00)	43, 483, 492.00	0.00	0.0%
Contributions from Restricted Revenues		0668	0.00	0.00	0.00	00.00	00.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,072,693.05)	35,072,693.05	0.00	(43,483,492.00)	43,483,492.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,558,817.89)	35,072,693.05	(486, 124.84)	(51,902,980.00)	43,483,492.00	(8,419,488.00)	1,632.0%

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Unified	County
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0	0

3) Other State Revenue 4) Other Local Revenue

2) Federal Revenue

1) LCFF Sources

A. REVENUES

Description

5) TOTAL, REVENUES

30 66621 0000000 Form 01 E8AANXBU52(2023-24) -0.1% 0.0% 1.7% -21.2% -0.4% -28.9% -1.9% 10.7% -3.7% 14.9% 5.3% 9.5% 0.0% -3.6% 10.0% 6.8% 8.1% -113.9% 187.2% % Diff Column C & F 74,747,976.00 17,445,889.00 0.00 0.00 298,542,376.00 20,719,539.00 411,455,780.00 243,304,958.00 55,754,516.00 44,745,752.00 2,859,276.00 219,300.00 17, 187, 850.00 45,303,652.00 6,866,510.00 416,241,814.00 (4,786,034.00) 3,744,200.00 12, 163,688.00 Total Fund col. D + E (F) 0.00 0.00 0.00 0.00 0.00 0.0 20,710,296.00 65,448,345.00 4,418,620.00 90,577,261.00 95, 179, 867.00 15,053,400.00 11,631,696.00 40,710.00 4,473,982.00 21,417,598.00 1,230,097.00 149,027,350.00 (58,450,089.00) 2024-25 Budget Restricted (E) 0.00 148, 125, 091.00 40,701,116.00 33,114,056.00 2,818,566.00 219,300.00 12,713,868.00 23,886,054.00 267,214,464.00 53,664,055.00 3,744,200.00 12, 163,688.00 0.00 9,299,631.00 13,027,269.00 320,878,519.00 5,636,413.00 9,243.00 298,542,376.00 Unrestricted (D) 200,219.10 0.00 384,890,527.10 34,471,965.72 0.0 75,073,473.83 24,520,774.08 419,362,492.82 219,722,396.77 57,867,571.53 38,951,996.63 2,715,945.58 17,836,534.82 41, 166, 487.35 6,429,375.32 3,748,561.39 4,234,686.23 293,487,788.68 26,280,456.23 Total Fund col. A + B (C) 2023-24 Unaudited Actuals Unrestricted and Restricted Expenditures by Function 0,00 0.00 0.00 26,271,213.19 16,658,237.72 7,807,130.52 38,761.00 17,714,012.83 858,774.65 130, 796, 998.44 0.00 0.00 0.00 65,093,621.50 98,762,703.38 84,719,672.51 3,000,409.21 (32,034,295.06) 7,397,868.69 Unaudited Actuals General Fund Restricted (B) 200,219.10 0.0 254,093,528.66 0.00 9,979,852.33 17,122,905.39 320, 599, 789. 44 135,002,724.26 31, 144, 866. 11 2,677,184.58 14,836,125.61 23,452,474.52 66,506,260.78 3,748,561.39 4,234,686.23 293,487,788.68 9,243.04 41,209,333.81 5,570,600.67 Unrestricted (A) Except 7600-8900-8929 7600-7629 8930-8979 8010-8099 8100-8299 8300-8599 8600-8799 Object Codes 7699 Function Codes 3000-3999 4000-4999 5000-5999 000-1999 2000-2999 6000-6999 7000-7999 6666-0006 8000-8995 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) **D. OTHER FINANCING SOURCES/USES** B. EXPENDITURES (Objects 1000-7999) 2) Instruction - Related Services

SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7 California Dept of Education

111-14

-138.9%

(13,205,522.00)

(14, 966, 597.00)

1,761,075.00

33,985,840.88

3,038,397.99

30,947,442.89

E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)

4) TOTAL, OTHER FINANCING

3) Contributions

SOURCES/USES

2) Other Sources/Uses

a) Sources

b) Uses

b) Transfers Out

a) Transfers In

1) Interfund Transfers

10) TOTAL, EXPENDITURES

7) General Administration

8) Plant Services

9) Other Outgo

5) Community Services

6) Enterprise

4) Ancillary Services

3) Pupil Services

1) Instruction

F. FUND BALANCE, RESERVES

1) Beginning Fund Balance

a) As of July 1 - Unaudited

1,632.0%

(8,419,488.00)

43,483,492.00

(51,902,980.00)

(486, 124, 84)

35,072,693.05

(35,558,817.89)

0.0% 0.0%

0.00 0.00

0.00

0.00

0.00 0.00

0.00

0.00

7630-7699

3980-8999

35,072,693.05

(35,072,693.05)

43,483,492,00

(43,483,492.00)

17.9%

216,660,043.29

65,509,918.94

151, 150, 124.35

183,774,707.01

62,471,520.95

121,303,186.06

9791

Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

Pescription			2023	zuzs-z4 Unaudited Actuals			2024-25 Budget		
	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
b) Audit Adjustments		9793	(1,100,504.60)	0.00	(1,100,504.60)	00.00	00.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,202,681.46	62,471,520.95	182,674,202.41	151,150,124.35	65,509,918.94	216,660,043.29	18.6%
2) Ending Balance, June 30 (E + F1e)			151, 150, 124.35	65,509,918.94	216,660,043.29	152,911,199.35	50,543,321.94	203,454,521.29	-6.1%
Components of Ending Fund Balance				A SALA					
a) Nonspendable							Charles and		
Revolving Cash		9711	235,000.00	0.00	235,000.00	235,000.00	0.00	235,000.00	0.0%
Stores		9712	173,485.16	0.00	173,485.16	173,485.16	00.00	173,485.16	0.0%
Prepaid Items		9713	0.00	0.00	00.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	00.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	65,509,918,94	65,509,918.94	00.00	50,543,321,94	50,543,321.94	-22.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	00.00	00.00	00.00	00.00	0.0%
Other Commitments (by Resource/Object)		0926	112,237,603.00	0.00	112,237,603.00	110,070,649.00	0.00	110,070,649.00	-1.9%
Fiscal Emergencies	0000	9760	23,408,310.00		23, 408, 310.00			0.00	
Negotiations Commitment	0000	9760	16,231,537.00		16, 231, 537.00			0.00	
Textbook Adoption	0000	9760	14, 791, 000.00		14, 791,000.00			0.00	
Pension Obligation	0000	9760	14, 780, 000. 00		14, 780,000.00			00.00	
Replacement and Updating Technology	0000	9760	14, 550, 000.00		14, 550, 000.00			0.00	
Enrollment Decline (851 Students)	0000	9760	13,038,222.00		13, 038, 222.00			0.00	
Vacation Liability	0000	9760	5,050,033.00		5,050,033.00			0.00	
Loss of Attendance (ADA)	0000	9760	4, 157, 546.00		4, 157, 546.00			0.00	
Vehicle Replacements	0000	9760	3,447,748.00		3, 447, 748.00			0.00	
Facility Maintenance	0000	9760	2, 783, 207.00		2, 783, 207.00			0.00	
Fiscal Emergencies	0000	9760			0.00	10, 335, 882.00		10, 335, 882. 00	
Negotiations Commitment	0000	9760			0.00	20, 292, 982.00		20, 292, 982. 00	
Textbook Adoption	0000	9760			00.00	21,916,000.00		21,916,000.00	
Pension Obligations	0000	9760			0.00	14, 780, 000.00		14, 780, 000. 00	
Replacement and Updating Technology	0000	9760			0.00	14, 550, 000.00		14,550,000.00	
Enrollment Decline (851 Students)	0000	9760			0.00	13,038,222.00		13,038,222.00	
Vacation Liability	0000	9760			0.00	5,050,033.00		5,050,033.00	
Loss of Attendance (ADA)	0000	9760			0.00	4, 157, 546.00		4, 157, 546.00	
Vehicle Replacements	0000	9760		M. Landard	0.00	3,447,748.00		3,447,748.00	
Facility Maintenance	0000	9760			0.00	2,502,236.00		2, 502, 236.00	

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A. Version 7

III-15

Unified	County
Orange	Orange

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

30 66621 0000000 Form 01 E8AANXBU52(2023-24)

			202	2023-24 Unaudited Actuals	ø		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C&F
d) Assigned					Contrast Name and Address of March 10 and 10				
Other Assignments (by Resource/Object)		9780	26,830,280.19	0.00	26,830,280.19	29,579,900.19	0.00	29,579,900.19	10.2%
Attract & Retain	0000	9780	2,719,228.00		2, 719, 228.00			0.00	
Site Carry ov er-Donations	0000	9780	1, 146, 146.00		1, 146, 146.00			0.00	
LCFF Carry ov er	0000	9780	4, 739, 606.00		4, 739, 606.00			0.00	
Personnel Vacancies	0000	9780	18,225,300.19		18,225,300.19			0.00	
Attract and Retain	0000	9780			0.00	2,309,228.00		2, 309, 228.00	
LCFF Carry over	0000	9780			0.00	4,739,606.00		4, 739, 606.00	
Personnel Vacancies	0000	9780			0.00	22,531,066.19		22, 531, 066. 19	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,673,756.00	0.00	11,673,756.00	12,852,165.00	0.00	12,852,165.00	10.1%
Unassigned/Unappropriated Amount		9790	0.00	00.0	00.00	0.00	0.00	0.00	0.0%

Orange Unified Orange County	Unaudited Actuals General Fund Exhibit: Restricted Balance Detail		30 66621 000000 Form 01 E8AANXBU52(2023-24)
Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	9,418,518.91	10,440,493.91
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	288,391.00
6266	Educator Effectiveness, FY 2021-22	4,309,221.45	1,696,487.45
6300	Lottery : Instructional Materials	1,594,843.59	986,318.59
6332	CA Community Schools Partnership Act - Implementation Grant	2, 893, 386.81	2,212,610.81
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	13,971,837.61	9,513,755.61
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,710,663.00	3,710,520.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,654,584.00	2,654,584,00
7311	Classified School Employ ee Professional Development Block Grant	164,800.90	164,800.90
7388	SB 117 COVID-19 LEA Response Funds	365,688.39	261,228.39
7399	LCFF Equity Multiplier	339,468.00	389,468,00
7412	A-G Access/Success Grant	749,519.05	286,680,05
7413	A-G Learning Loss Mitigation Grant	202,432.91	69,751.91
7435	Learning Recovery Emergency Block Grant	18, 381, 289.29	14,121,269.29
7810	Other Restricted State	219,820.00	490,595,00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,366,568.26	1,834,838.26
9010	Other Restricted Local	2,717,276.77	1,421,528.77
Total, Restricted Balance		65,509,918.94	50,543,321.94

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-A, Version 7

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE

30 66621 0000000 Form A E8AANXBU52(2023-24)

	2023	-24 Unaudited Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,801.46	21,766.27	22,920.75	21,481.47	21,481.47	22,237.13
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,801.46	21,766.27	22,920.75	21,481.47	21,481.47	22,237.13
5. District Funded County Program ADA						
a. County Community Schools	47.49	47.49	47.49	47.49	47.49	47.49
b. Special Education-Special Day Class	5.84	5.84	5.84	5.84	5.84	5.84
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.63	.63	.63	.63	.63	.63
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53,96	53,96	53,96	53.96	53.96	53.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,855.42	21,820.23	22,974.71	21,535.43	21,535.43	22,291.09
7. Adults in Correctional FacIlities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE 30 66621 0000000 Form A E8AANXBU52(2023-24)

	202	3-24 Unaudited Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE 30 66621 0000000 Form A E8AANXBU52(2023-24)

	202	3-24 Unaudited Actu	als		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in	their Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from the	neir authorizing LEAs in F	Fund 01 or Fund 62 us	e this worksheet to re	port their ADA.		
FUND 01: Charter School ADA corresponding to SACS finance	ial data reported in Fi	und 01.				
1. Total Charter School Regular ADA	-					
2. Charter School County Program Alternative Education AD/	A					
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sun of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS	financial data reported	d in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36
6. Charter School County Program Alternative Education AD	A					
a, County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
 c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] 						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0,00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						20
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sun of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,069.80	1,069.80	1,069.80	1,075.36	1,075.36	1,075.36

Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Capital Assets

30 66621 0000000 Form ASSET E8AANXBU52(2023-24)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:					t,	
Land	19,082,424.00		19,082,424.00			19,082,424.00
Work in Progress	70,975,153.00	(537,470.00)	70,437,683.00	76,936,692.00	7,841,181.00	139,533,194.00
Total capital assets not being depreciated	90,057,577.00	(537,470.00)	89,520,107.00	76,936,692.00	7,841,181.00	158,615,618.00
Capital assets being depreciated:						
Land Improvements	30,940,800.00		30,940,800.00	273,045.00		31,213,845.00
Buildings	404,246,012.00	537,473.00	404,783,485.00	7,442,536.00		412,226,021.00
Equipment	22,061,977.00		22,061,977.00	8,449,152.00		30,511,129.00
Total capital assets being depreciated	457,248,789.00	537,473.00	457,786,262.00	16, 164, 733.00	0.00	473,950,995.00
Accumulated Depreciation for:						
Land Improvements	(11,350,727.00)	(576,051.00)	(11,926,778.00)			(11,926,778.00)
Buildings	(93,535,555.00)	(1,642,839.00)	(95,178,394.00)			(95, 178, 394.00)
Equipment	(15,423,935.00)	1.00	(15,423,934.00)			(15,423,934.00)
Total accumulated depreciation	(120,310,217.00)	(2,218,889.00)	(122,529,106.00)	0.00	0.00	(122,529,106.00
Total capital assets being depreciated, net excluding lease and subscription assets	336,938,572.00	(1,681,416.00)	335,257,156.00	16, 164, 733.00	0.00	351,421,889.00
Lease Assets			0.00			0.0
Accumulated amortization for lease assets			0.00			0.0
Total lease assets, net	0.00	0.00	0.00	0.00	0,00	0.0
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	426,996,149.00	(2,218,886.00)	424,777,263.00	93,101,425.00	7,841,181.00	510,037,507.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0,00

Unified	County
Orange	Orange

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ШТЕ	COMP SUPP&IMPR	ESSER III	ESSER III	ESSER III SUMMER	IDEA LOC ASST	IDEA LOC PRIVATE ISP
FEDERAL CATALOG NUMBER	84.01	84.01	84.425	84.425	84.425	84.027A	84.027A
RESOURCE CODE	3010	3182	3213	3214	3225	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Carry ov er	402,374.28	178,351.00	15,298,492.14	2,938,835.77	658,951.20	0.00	
2. a. Current Y ear Award	5,132,379.00				615,000.00	6,040,964.00	32,440.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,132,379.00	00.00	0.00	0.00	615,000.00	6,040,964.00	32,440.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	5,534,753.28	178,351.00	15,298,492.14	2,938,835.77	1,273,951.20	6,040,964.00	32,440.00
REVENUES							
5. Uneamed Revenue Deferred from Prior Year	69,455.28	44,588.00	0.00		499,951.20		
6. Cash Received in Current Year	5,465,298.00	47,743.00	6,926,876.29	2,501,082.62			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	5,534,753.28	92,331.00	6,926,876.29	2,501,082.62	499,951.20	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,246,819.21	164,969.02	9,427,414.95	2,501,082.62	603,695.13	6,040,964.00	8,748.12
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	5,246,819.21	164,969.02	9,427,414.95	2,501,082.62	603,695.13	6,040,964.00	8,748.12
12. Amounts Included in							
Line 6 abov e for Prior							
Y ear Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	287,934.07	(72,638.02)	(2,500,538.66)	00.00	(103,743.93)	(6,040,964.00)	(8,748.12)
a. Uneamed Revenue							
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Description	001	002	003	004	005	006	007
b. Accounts Pay able							
c. Accounts Receivable		72,638.02	2,500,538.66		103,743.93	6,040,964.00	8,748,12
14. Unused Grant Award Calculation							
(line 4 minus line 9)	287,934.07	13,381.98	5,871,077.19	437,753.15	670,256.07	0.00	23,691.88
15. If Carry over is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	5,534,753.28	164,969.02	9,427,414.95	2,501,082.62	603,695.13	6,040,964.00	8,748.12

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

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30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	008	600	010	011	012	013	014
FEDERAL PROGRAM NAME	FED PS	FED MH	FED PS STAFF DEV	EARLY INTERV	ALT DISP RES	VEA	плен
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.173A	84.181	84.027A	84.048	84.367
RESOURCE CODE	3315	3327	3345	3385	3395	3550	4035
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Carry ov er			814.15		3,547.56		386,001.00
2. a. Current Year Award	132,017.00	280,100.00	1,128.00	86,305.00	14,807.00	240,929.00	745,206.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	132,017.00	280,100.00	1, 128.00	86,305.00	14,807.00	240,929.00	745,206.00
3. Required Matching Funds/Other							
4. Total Av ailable Award							
(sum lines 1, 2d, & 3)	132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	1,131,207.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							192,518.67
6. Cash Received in Current Year			781.97			71,005.75	583,910.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	00.00	781.97	0.00	0.00	71,005.75	776,428.67
EXPENDITURES							
9. Donor-Authorized Expenditures	132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27
12. Amounts Included in							
Line 6 above for Prior							
Y ear Adjustments							
13. Calculation of Unearned Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(132,017.00)	(280,100.00)	(1,160.18)	(86,305.00)	(18,354.56)	(169,923.25)	194,887.40
a. Uneamed Revenue							194,887.40
California Dant of Education							

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

Unified	County
Orange	Orange

Description	008	600	010	011	012	013	014
b. Accounts Pay able							
c. Accounts Receivable	132,017.00	280,100.00	1,160.18	86,305.00	18,354.56	169,923.25	
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	549,665.73
15. If Carry ov er is allowed,							
enter line 14 amount here							
16. Reconcilitation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	132,017.00	280,100.00	1,942.15	86,305.00	18,354.56	240,929.00	581,541.27

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	ппсе и	TITLE III IMMIGRANT	ШШТ	AMÉR INDIAN	ARP HCY II	PANDEMIC EBT	IDEA LOC ASST
FEDERAL CATALOG NUMBER	84.484	84.365	84.365A	84.060A	84.425	10.649	84.027A
RESOURCE CODE	4127	4201	4203	4510	5634	5810	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							FD 09
AWARD							
1. Prior Y ear Carry ov er	186,053.96	36,787.50	120,022.84		77,585.82	5,814.00	
2. a. Current Year Award	407,041.00	55,703.00	599,096.00	17,211.00			178,122.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	407,041.00	55,703.00	599,096.00	17,211.00	0.00	0.00	178, 122.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	593,094.96	92,490.50	719,118.84	17,211.00	77,585.82	5,814.00	178,122.00
REVENUES							
5. Uneamed Revenue Deferred from Prior Year					19,757.82	5,814.00	
6. Cash Received in Current Year	484,964.96	57,582.09	420,429.84	10,152.86	20,698.00		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	484,964.96	57,582.09	420,429.84	10,152.86	40,455.82	5,814.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	321,307.35	57,582.09	589,022.50	15,483.70	50,700.14	5,814.00	178, 122.00
10. Non Donor-Authonized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	321,307.35	57,582.09	589,022.50	15,483.70	50,700.14	5,814.00	178,122.00
12. Amounts Included in							
Line 6 above for Prior							
Y ear Adjustments							
13. Calculation of Uneamed Revenue							
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	163,657.61	0.00	(168,592.66)	(5,330.84)	(10,244.32)	0.00	(178,122.00)
a. Uneamed Revenue	163,657.61						
California Dept of Education							

California Dept of Education SACS Financial Reporting Software - SACS V10.1 Fille: CAT, Version 2

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2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	015	016	017	018	019	020	021
b. Accounts Pay able							
c. Accounts Receivable			168,592.66	5,330.84	10,244.32		178,122.00
14. Unused Grant Award Calculation							
(line 4 minus line 9)	271,787.61	34,908.41	130,096.34	1,727.30	26,885.68	0.00	00.0
15. If Carry over is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	321,307.35	57,582.09	589,022.50	15,483.70	50,700.14	5,814.00	178,122.00

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	022	023	024	025	026	
FEDERAL PROGRAM NAME	FED MH	NS EQUIP GRANT	COVID CARES NS	SNP COVID	SUPPLY CHAIN	TOTAL
FEDERAL CATALOG NUMBER	84.027A	10.579	84.25	10.555	10.555	
RESOURCE CODE	3327	5314	5316	5465	5466	
REVENUE OBJECT	8182	5290	8225	8225	8225	
LOCAL DESCRIPTION (jf any)	FD 09	FD 13	FD 13	FD 13	FD 13	
AWARD						
1. Prior Year Carry over		91,451.80	23,454.75	119,266.50	1,428,458.00	21,956,262.27
2. a. Current Year Award	13,468.00				721,908.60	15,313,824.60
b. Transferability (ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	13,468.00	0.00	0.00	00.0	721,908.60	15,313,824.60
3. Required Matching Funds/Other						00.00
4. Total Av ailable Award						
(sum lines 1, 2d, & 3)	13,468.00	91,451.80	23,454.75	119,266.50	2,150,366.60	37,270,086.87
REVENUES						
5. Unearned Revenue Deferred from Prior Year			23,454.75	119,266.50	1,428,458.00	2,403,264.22
6. Cash Received in Current Year		90,000,00			721,908.60	17,402,433.98
7. Contributed Matching Funds						00.00
8. Total Av ailable (sum lines 5, 6, & 7)	0.00	90,000.00	23,454.75	119,266.50	2, 150, 366.60	19,805,698.20
EXPENDITURES						
9. Donor-Authorized Expenditures	13,468.00	91,451.80	23,454.75	119,266.50	0.00	26,800,554.86
10. Non Donor-Authorized						
Expenditures						00.00
11. Total Expenditures (lines 9 & 10)	13,468.00	91,451.80	23,454.75	119,266.50	0.00	26,800,554.86
12. Amounts Included in						
Line 6 abov e for Prior						
Year Adjustments						0.00
13. Calculation of Uneamed Revenue						
or A/P, & A/R amounts						
(line 8 minus line 9 plus line 12)	(13,468.00)	(1,451.80)	00.0	00.00	2,150,366.60	(6,994,856.66)
a. Uneamed Revenue					2,150,366.60	2,508,911.61
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2	III-28				Printe	Printed: 9/3/2024 5:28 PM

2023-24 Unaudited Actuals FEDERAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description 022		023	024	025	026	
b. Accounts Pay able						0.00
c. Accounts Receivable	13,468.00	1,451.80				9,791,702.34
14. Unused Grant Award Calculation						
(line 4 minus line 9)	00.00	0.00	0.00	0.00	2,150,366.60	10,469,532.01
15. If Carry over is allowed,						
enter line 14 amount here						0.00
16. Reconciliation of Revenue						
(line 5 plus line 6 minus line 13a						
minus line 13b plus line 13c)	13,468.00	91,451.80	23,454.75	119,266.50	0.00	27,088,488.93

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2023-24 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ASES	NPK	CTEIG	STRONG WORKFORCE SWP	WORKABILITY	WORKABILITY	VEA AG
RESOURCE CODE	6010	6053	6387	6388	6515	6520	7010
REVENUE OBJECT	8590	8590	8590	8677	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Carry ov er		1,458,979.46	1,204,204.69				2,767.05
2. a. Current Year Award	2,002,917.23		814,637.00	263,516.00	17,115.00	314,625.00	6,891.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	2,002,917.23	0.00	814,637.00	263,516.00	17,115.00	314,625.00	6,891.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	2,002,917.23	1,458,979.46	2,018,841.69	263,516.00	17,115.00	314,625.00	9,658.05
REVENUES							
5. Unearned Revenue Deferred from Prior Year		1,458,979.46	917,878.50	135,119.89			2,767.05
6. Cash Received in Current Year	1,771,917.01		80,139.10	18,394.70			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,771,917.01	1,458,979.46	998,017.60	153,514.59	0.00	0.00	2,767.05
EXPENDITURES							
9. Donor-Authorized Expenditures	2,002,917.23	120,945.89	998,017.60	153,514.59	17,115.00	314,625.00	9,658.05
10. Non Donor-Authorized							
Expenditures							
11. Total Expenditures (lines 9 & 10)	2,002,917.23	120,945.89	998,017.60	153,514.59	17,115.00	314,625.00	9,658.05
12. Amounts Included in Line 6 above							
for Prior Year Adjustments							
13. Calculation of Uneamed Revenue					j.		
or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12)	(231,000.22)	1,338,033.57	0.00	0.00	(17,115.00)	(314,625.00)	(6,891.00)
a. Uncarred Revenue		1,338,033.57					
b. Accounts Pay able							
c. Accounts Receivable	231,000.22				17,115.00	314,625.00	6,891.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

2023-24 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation							
(line 4 minus line 9)	0.00	1,338,033.57	1,020,824.09	110,001.41	0.00	0.00	00.0
15. If Carry over is allowed,							
enter line 14 amount here							
16. Reconciliation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	2,002,917.23	120,945.89	998,017.60	153,514,59	17,115.00	314,625.00	9,658.05

Unified	County
Orange	Orange

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Stritt FPCOFRAM NAME FART ACAD	STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carry over 1. Prior Year Carry over 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	PART ACAD 7220 8590 65,638,42 85,875,00 85,875,00	SPEC SECOND 7370 8590 22,930.00	IPI COVID 7422 8590	OC PATHWAYS	CPKS 6052	QRIS 6427	TOTAL
720 7370 7422 7 8560 8560 8560 8560 8560 8561 8560 8560 8560 8560 8561 8561 8561 739,201,37 7 85,875,00 0,00 739,201,37 7 7 85,875,00 0,00 739,201,37 7 7 85,875,00 0,00 739,201,37 7 7 85,875,00 17,197,96 739,201,37 7 87,134 22,930,00 739,201,37 7 87,134 17,197,96 739,201,37 7 87,1 93,011,48 739,201,37 7 90 0 93,011,48 739,201,37 7 91 17,197,96 739,201,37 7 8,7 93,011,48 739,201,37 7 90 93,011,48 739,201,37 7 91 93,011,48 739,201,37 7 92 93,011,48 739,201,37 7 91 93,011,48 739,201,37 7 91 93,011,48 739,201,37 7 91 93,011,48 739,201,37 7 91 93,011,48 739,201,37	RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) LOCAL DESCRIPTION (if any) AWARD 1. Prior Y ear Carry over 2. a. Current Y ear Award b. Cther Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	7220 8590 65,638.42 85,875.00 85,875.00	7370 8590 22,930.00	7422 8590	7011	6052	6127	
8590 85975.00 739,201.37 91 <td>REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carry ov er 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other</td> <td>8590 65,638.42 85,875.00 85,875.00</td> <td>8590 22,930.00</td> <td>8590</td> <td>110/</td> <td></td> <td>1710</td> <td></td>	REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carry ov er 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	8590 65,638.42 85,875.00 85,875.00	8590 22,930.00	8590	110/		1710	
and and <td>LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carry over 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other</td> <td>65,638.42 85,875.00 85,875.00</td> <td>22,930.00</td> <td>></td> <td>8590</td> <td>8590</td> <td>8590</td> <td></td>	LOCAL DESCRIPTION (if any) AWARD 1. Prior Year Carry over 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	65,638.42 85,875.00 85,875.00	22,930.00	>	8590	8590	8590	
65.638.42 22,930.00 739,201.37 5 85,975.00 85,875.00 739,201.37 5 87.5.00 85,875.00 0.00 0.00 0.00 8.5,875.00 85,875.00 0.00 0.00 0.00 0.00 m Prior 151,513.42 22,930.00 739,201.37 7 7 m Prior Year 13,86.48 17,197.96 739,201.37 7 7 35,01.48 17,197.96 739,201.37 7 7 7 7 8.7) 93,011.48 17,197.96 739,201.37 7 7 7 0. 93,011.48 17,197.96 739,201.37 7 7 7 0. 93,011.48 22,930.00 697,498.61 7 7 7 0. 93,011.48 22,930.00 697,498.61 7 7 7 0. 93,011.48 22,930.00 697,498.61 7 7 7	AWARD 1. Prior Year Carry ov er 2. a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	65,638.42 85,875.00 85,875.00	22,930.00			FD 12	FD 12	
66,638,42 22,930,00 739,201,37 N 85,875,00 85,875,00 739,201,37 N 85,875,00 85,875,00 0.00 0.00 0.00 85,875,00 85,875,00 739,201,37 N N nn Prior Vear 151,513,42 22,930,00 739,201,37 N nn Prior Vear 13,886,48 17,197,96 739,201,37 N 36,71,48 17,197,96 739,201,37 N N 37,7 93,011,48 17,197,96 739,201,37 N 0 93,011,48 17,197,96 739,201,37 N 0 93,011,48 17,197,96 739,201,37 N 0 93,011,48 22,930,00 697,498,61 N 0 93,011,48 22,930,00 697,498,61 N 0 93,011,48 22,930,00 697,498,61 N	 Prior Year Carry ov er a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 	65,638.42 85,875.00 85,875.00	22,930.00					
B5,875.00 B5,875.00 B5,875.00 B5,875.00 D.00 D.01 D.00 D.01 D.00 D.01 D.01 D.00 D.01 D.01 <thd.01< th=""> <thd.0< td=""><td> a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other </td><td>85,875.00</td><td></td><td>739,201.37</td><td>320,000.00</td><td></td><td></td><td>3,813,720.99</td></thd.0<></thd.01<>	 a. Current Y ear Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 	85,875.00		739,201.37	320,000.00			3,813,720.99
B5,875,00 0.00 739,201.37 239,201.37 <td> b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other </td> <td>85,875.00</td> <td></td> <td></td> <td>40,000.00</td> <td>5,000.00</td> <td>107,100.00</td> <td>3,657,676.23</td>	 b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other 	85,875.00			40,000.00	5,000.00	107,100.00	3,657,676.23
85,875,00 0,00 0,00 0,00 0,00 85,875,01 151,513,42 22,930,00 739,201,37 3 om Prior Year 13,886,48 17,197,96 739,201,37 3 & 73,125,00 93,011,48 17,197,96 739,201,37 1 & 73,125,00 93,011,48 17,197,96 739,201,37 1 & 739,201,37 93,011,48 17,197,96 739,201,37 1 & 0 93,011,48 22,930,00 697,498,61 1 ove 93,011,48 22,930,00 697,498,61 1 ove 93,011,48 22,930,00 697,498,61 1	c. Adj Curr Yr Award (sum lines 2a & 2b) 3. Required Matching Funds/Other	85,875.00						0.00
85,875,00 0.00 0.00 0.00 151,513,42 22,930,00 739,201,37 3 nm Prior Vear 13,86,48 17,197,96 739,201,37 3 x73,125,00 73,125,00 739,201,37 3 3 8,7) 93,011,48 17,197,96 739,201,37 1 0 93,011,48 17,197,96 739,201,37 1 0 93,011,48 22,930,00 697,498,61 1 0 93,011,48 22,930,00 697,498,61 1 0 93,011,48 22,930,00 697,498,61 1 0 93,011,48 22,930,00 697,498,61 1 0 93,011,48 22,930,00 697,498,61 1	(sum lines 2a & 2b) 3. Required Matching Funds/Other	85,875.00						
Intervent Intervent Intervent Intervent Intervent am Prior Year 13,866,48 17,197,96 739,201.37 am Prior Year 13,866,48 17,197,96 739,201.37 am Prior Year 79,125.00 739,201.37 1 am Prior Year 17,197,96 739,201.37 1 am Prior Year 93,011.48 17,197.96 739,201.37 bm Prior Year 93,011.48 22,930.00 697,498.61	3. Required Matching Funds/Other		0.00	0.00	40,000.00	5,000.00	107,100.00	3,657,676.23
3) 151,513,42 22,930,00 739,201,37 7 eferred from Prior Year 13,886.48 17,197.96 739,201,37 7 rent Year 79,125.00 739,201,37 7 7 rent Year 79,125.00 739,201,37 7 7 rent Year 79,125.00 739,201,37 7 7 rent Year 79,125.00 93,011,48 739,201,37 7 ine 5, 6, å 7) 93,011,48 22,930,00 697,498.61 7 enditures 93,011,48 22,930,00 697,498.61 7 ine 8 å 10) 93,011,48 22,930,00 697,498.61 7 Line 6 above 93,011,48 22,930,00 697,498.61 7 rine 6 above 93,011,48 22,930,00 697,498.61 7 rine 6 above 93,011,48 22,930,00 697,498.61 7 rine 6 above 93,011,48 22,930,00 697,498.61 7								0.00
151,513.42 22,930.00 739,201.37 79,125.00 17,197.96 739,201.37 79,125.00 93,011.48 17,197.96 739,201.37 93,011.48 17,197.96 739,201.37 1 93,011.48 17,197.96 739,201.37 1 93,011.48 22,930.00 697,498.61 1 93,011.48 22,930.00 697,498.61 1	4. Total Av ailable Award							I
13,886.48 17,197.96 739,201.37 79,125.00 739,201.37 7 79,125.00 93,011.48 17,197.96 739,201.37 93,011.48 17,197.96 739,201.37 1 93,011.48 22,930.00 697,498.61 1 93,011.48 22,930.00 697,498.61 1	(sum lines 1, 2c, & 3)	151,513.42	22,930.00	739,201.37	360,000.00	5,000.00	107,100.00	7,471,397.22
13,886.48 17,197.96 739,201.37 79,125.00 739,201.37 7 79,125.00 93,011.48 739,201.37 93,011.48 17,197.96 739,201.37 93,011.48 22,930.00 697,498.61 93,011.48 22,930.00 697,498.61 93,011.48 22,930.00 697,498.61	REVENUES							
7) 79,125.00 79,125.00 79,125.00 7) 93,011.48 17,197.96 739,201.37 93,011.48 22,930.00 697,498.61 7 93,011.48 22,930.00 697,498.61 7 1 93,011.48 22,930.00 697,498.61 7	5. Unearned Revenue Deferred from Prior Year	13,886.48	17,197.96	739,201.37	32,622.75	3,120.45		3,320,773.91
7) 93,011.48 17,197.96 739,201.37 93,011.48 22,930.00 697,498.61 7	6. Cash Received in Current Year	79,125.00				3,750.00	14,100.00	1,967,425.81
7) 93,011.48 17,197.96 739,201.37 93,011.48 22,930.00 697,498.61 1 1 93,011.48 22,930.00 697,498.61 1 93,011.48 22,930.00 697,498.61	7. Contributed Matching Funds							0.00
e e e e e e e e e e e e e e	ώ	93,011.48	17,197.96	739,201.37	32,622.75	6,870.45	14,100.00	5,288,199.72
93,011.48 22,930.00 697,498.61 697,697,697,697,697,697,697,697,697,697,	EXPENDITURES							
e 697,498.61	9. Donor-Authorized Expenditures	93,011.48	22,930.00	697,498.61	32,622.75	5,000.00	75,718.56	4,543,574.76
e 637,498.61	10. Non Donor-Authorized							
e 637,498.61	Expenditures							0.00
 Amounts Included in Line 6 above for Prior Y ear Adjustments Calculation of Unearmed Revenue or AVP, & AVR amounts 	11. Total Expenditures (lines 9 & 10)	93,011.48	22,930.00	697,498.61	32,622.75	5,000.00	75,718.56	4,543,574.76
for Prior Y ear Adjustments 13. Calculation of Unearned Revenue or AVP, & AVR amounts	12. Amounts Included in Line 6 above							
13. Calculation of Unearned Revenue or A/P, & A/R amounts	for Prior Year Adjustments							00.0
or A/P, & A/R amounts	13. Calculation of Uneamed Revenue							
	or A/P, & A/R amounts							
(line 8 minus line 9 plus line 12) 0.00 (5,732.04) 41,702.76 0.00	(line 8 minus line 9 plus line 12)	0.00	(5,732.04)	41,702.76	0.00	1,870.45	(61,618.56)	744,624.96
a. Unearried Revenue 41,702.76	a. Uneamed Revenue			41,702.76				1,379,736.33
b. Accounts Pay able	b. Accounts Pay able					3, 120.45		3,120.45
c. Accounts Receivable 5,732.04	c. Accounts Receivable		5,732.04			1,250.00	61,618.56	638,231.82
14. Unused Grant Award Calculation	14. Unused Grant Award Calculation							

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2023-24 Unaudited Actuals STATE GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	008	600	010	011	012	013	
(line 4 minus line 9)	58,501.94	0.00	41,702.76	327,377.25	0.00	31,381.44	2,927,822.46
15. If Carry ov er is allowed,							
enter line 14 amount here							0.00
16. Reconcilitation of Revenue							
(line 5 plus line 6 minus line 13a							
minus line 13b plus line 13c)	93,011.48	22,930.00	697,498.61	32,622.75	5,000.00	75,718.56	4,543,574.76

2023-24 Unaudited Actuals LOCAL GRANT AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	
LOCAL PROGRAM NAME	OC FRIDAY NIGHT	ППЕ II СОМР LIT	OC DIGITIAL PROMISE VERIZON	PROP 10	TOTAL
RESOURCE CODE	9219	9222	9517	9202	
REVENUE OBJECT	8677	8677	8699	8677	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Y ear Carry ov er		197,627.33	50,000.00	667,669.00	915,296.33
2. a. Current Year Award	2,300.00		30,000.00		32,300.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	2,300.00	0.00	30,000.00	00.00	32,300.00
3. Required Matching Funds/Other					0.00
4. Total Available Award					
(sum lines 1, 2c, & 3)	2,300.00	197,627.33	80,000.00	667,669.00	947,596.33
REVENUES					
5. Uneamed Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	2,300.00	39,935.41	50,000.00	285,991.28	378,226.69
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	2,300.00	39,935.41	50,000.00	285,991.28	378,226.69
EXPENDITURES					
9. Donor-Authorized Expenditures	2,300.00	39,935.41	52,060.16	627,445.42	721,740.99
10. Non Donor-Authorized					
Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	2,300.00	39,935.41	52,060.16	627,445.42	721,740.99
12. Amounts Included in Line 6 above					P
f or Prior Y ear Adjustments					0.00
13. Calculation of Uneamed Revenue					
or A/P, & A/R amounts					
(line 8 minus line 9 plus line 12)	0.00	0.00	(2,060.16)	(341,454.14)	(343,514.30)
a. Uneamed Revenue					0.00
b. Accounts Pay able					0.00
c. Accounts Receivable			2,060.16	341,454.14	343,514.30
California Dept of Education SACS Financial Reporting Software - SACS V10.1 Ella: CAT Varcion 2				Drinteo	Drinted: 0/3/2024 5:28 DM
					M 107.0 +3030.0.

Unified	County
Orange	Orange

Description	001	002	003	004	
14. Unused Grant Award Calculation					T
(line 4 minus line 9)	0.00	157,691.92	27,939.84	40,223.58	225,855.34
15. If Carry ov er is allowed,					
enter line 14 amount here				0.00	0.00
16. Reconciliation of Revenue					
(line 5 plus line 6 minus line 13a					
minus line 13b plus line 13c)	2,300.00	39,935.41	52,060.16	627,445.42	721,740.99

Orange Unified Orange County	2023-24 Unaudited Actuals FEDERAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES		3 E8AAN	30 66621 000000 Form CAT E8AANXBU52(2023-24)
Description		001		
FEDERAL PROGRAM NAME				TOTAL
FEDERAL CATALOG NUMBER				
RESOURCE CODE				
REVENUE OBJECT				
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Y ear Restricted				
Ending Balance				0.00
2. a. Current Year Award				0.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)			0.00	0.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1, 2c, & 3)			0.00	00'0
REVENUES				
5. Cash Received in Current Year				00.00
6. Amounts Included in Line 5 for				
Prior Y ear Adjustments				0.00
7. a. Accounts Receivable				
(line 2c minus lines 5 & 6)			0.00	0.00
b. Noncurrent Accounts Receivable				00.00
c. Current Accounts Receivable				
(line 7a minus line 7b)			0.00	00.00
8. Contributed Matching Funds				00.00
9. Total Av ailable				
(sum lines 5, 7c, & 8)			00.00	00.00
EXPENDITURES				
10. Donor-Authorized Expenditures				00.00
11. Non Donor-Authorized				
Expenditures				00.00
12. Total Expenditures				
(line 10 plus line 11)			0.00	00.0
California Dept of Education SACS Financial Reporting Software - SACS V10.1	III-36			

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California Uept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

Unified	County
Orange	Orange

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	00.00	0.00

2023-24 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	EEBG	готтеку	CCSPP	AB602	MENTAL HEALTH	EARLY INTERV
RESOURCE CODE	2600	6266	6300	6332	6500	6546	6547
REVENUE OBJECT	8590	8590	8560	8590	8311	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Restricted							
Ending Balance	8,953,145.97	5,801,820.68	1,055,476.67	1,758,719.71			
2. a. Current Year Award	11,387,236.00		2,600,326.21	6,050,000.00	21,706,666.00	1,743,985.00	1,058,683.00
b. Other Adjustments					49,844.68		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	11,387,236.00	0.00	2,600,326.21	6,050,000.00	21,756,510.68	1,743,985.00	1,058,683.00
3. Required Matching Funds/Other					20,873,512.31		
4. Total Av ailable Award							
(sum lines 1, 2c, & 3)	20,340,381.97	5,801,820.68	3,655,802.88	7,808,719.71	42,630,022.99	1,743,985.00	1,058,683.00
REVENUES							
5. Cash Received in Current Year	11,387,236.00		2,600,326.21	3,100,000.00	21,756,510.68	1,741,997.00	1,058,683.00
6. Amounts Included in Line 5 for							
Prior Y ear Adjustments							
7. a. Accounts Receiv able							
(line 2c minus lines 5 & 6)	00.0	0.00	00.0	2,950,000.00	00.0	1,988.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	00.0	0.00	0.00	2,950,000.00	00.0	1,988.00	0.00
8. Contributed Matching Funds							
9. Total Available							
(sum lines 5, 7c, & 8)	11,387,236.00	0.00	2,600,326.21	6,050,000.00	21,756,510.68	1,743,985.00	1,058,683.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,921,863.05	1,492,599.23	2,060,959.29	2,665,332.90	42,630,022.99	1,743,985.00	1,058,683.00
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	10,921,863.05	1,492,599.23	2,060,959.29	2,665,332.90	42,630,022.99	1,743,985.00	1,058,683.00
RESTRICTED ENDING BALANCE							

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Description	001	002	003	004	005	006	007
13. Current Year							
(line 4 minus line 10)	9,418,518.92	4,309,221.45	1,594,843.59	5,143,386.81	00.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

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Jnified	County
Orange L	Orange C

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	008	600	010	011	012	013	014
STATE PROGRAM NAME	AMBG	PROP 28	KIT	ĊSE PD	SB-117 COVID	LCFF EQUITY MULTIPLIER	A-G COMP
RESOURCE CODE	6762	6770	7032	7311	7388	7399	7412
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted							
Ending Balance	13,952,008.00		2,165,151.00	165,328.00	365,688.39		847,268.95
2. a. Current Y ear Award		3,710,663.00				339,468.00	
b. Other Adjustments	302,827.00						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	302,827.00	3,710,663.00	0.00	0.00	0.00	339,468.00	0.00
3. Required Matching Funds/Other							
4. Total Av ailable Award							
(sum lines 1, 2c, & 3)	14,254,835.00	3,710,663.00	2,165,151.00	165,328.00	365,688.39	339,468.00	847,268.95
REVENUES							
5. Cash Received in Current Year	302,827.00	3,710,663.00				339,468.00	
6. Amounts Included in Line 5 for							
Prior Y ear Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	00.0	00.0	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	00.00	0.0	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Av ailable							
(sum lines 5, 7c, & 8)	302,827.00	3,710,663.00	0.00	0.00	0.00	339,468.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	282,997.39			527.12			97,750.90
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	282,997.39	0.00	0.00	527.12	00.0	0.00	97,750.90

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

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Unified	County
Orange	Orange

Description	008	600	010	011	012	013	014
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	13,971,837.61	3,710,663.00	2,165,151.00	164,800.88	365,688.39	339,468.00	749,518.05

2023-24 Unaudited Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Cell AGLUMG LREG ETMANC RTM EEMA 1413 745 745 7610 610 650 <t< th=""><th>Description</th><th>015</th><th>016</th><th>017 018</th><th>8</th><th>019</th><th>020</th><th>021</th></t<>	Description	015	016	017 018	8	019	020	021
743 745 <td>STATE PROGRAM NAME</td> <td>A-G LLMG</td> <td>LRBG</td> <td>ETHNIC STUDIES</td> <td>RRM</td> <td>EEBG</td> <td>готтеку</td> <td>AB 602</td>	STATE PROGRAM NAME	A-G LLMG	LRBG	ETHNIC STUDIES	RRM	EEBG	готтеку	AB 602
850 850 <td>RESOURCE CODE</td> <td>7413</td> <td>7435</td> <td>7810</td> <td>8150</td> <td>6266</td> <td>6300</td> <td>6500</td>	RESOURCE CODE	7413	7435	7810	8150	6266	6300	6500
Note Note Note Note Note Note Note 22,113,345,00 23,134,454,95 9,319,454,95 169,64 Note 22,251,00 21,9820,00 3,319,454,95 169,64 Note 22,251,00 21,9820,00 14,209,420,21 169,64 Note 22,140,596,00 22,140,596,00 14,209,420,21 169,64 Note 22,251,00 21,9820,00 14,209,420,21 169,65 Note 0,00 0,00 0,00 0,00 0,00 Note 0,00 0,00 0,00 10,000 10,000 Note 10,417,51 3,753,204,46 10,000 10,000 Note 10,417,51 3,753,204,46 10,000 10,000 Note 10,417,51 10,417,51 10,616,516 10,616,516 Not	REVENUE OBJECT	8590	8590	8590	8980	8590	8560	8792
abis abis <th< td=""><td>LOCAL DESCRIPTION (if any)</td><td></td><td></td><td></td><td></td><td>FD 09</td><td>FD 09</td><td>FD 09</td></th<>	LOCAL DESCRIPTION (if any)					FD 09	FD 09	FD 09
306.668.04 22,118,345.00 219,820.00 3,319,434.95 169,64 0.0 0.0 0.0 0.0 0.00 0.00 0.1 0.0 0.0 0.0 0.00 0.00 0.00 0.1 0.1 0.0 0.0 0.0 10 0.00 0.00 0.1 0.1 0.0 0.0 0.0 10 10,889,865.50 169,64 0.1 0.1 0.0 0.0 0.0 10,10 11,239,420,10 169,64 0.1 0.1 0.0 0.0 0.0 10,00 10,00 169,64 0.1 0.0 0.0 0.0 0.0 0.0 10,00 10,00 169,64 0.1 0.0 0.0 0.0 0.0 10,00 </td <td>AWARD</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	AWARD							
305,668,04 22,113,345,00 219,820,00 3,319,454,56 168,54 0,00 22,251,00 0,00 0,00 0,00 10,089,965,26 169,54 0,00 22,251,00 21,920,00 3,19,454,166 169,54 169,54 0,00 22,251,00 2,19,250,00 14,209,450,21 169,54 0,00 0,00 22,251,00 219,820,00 14,209,420,21 169,54 0,00 0,00 0,00 0,00 0,00 0,00 169,54 10 0,00 0,00 0,00 0,00 10,000 169,56 10 0,00 0,00 0,00 10,000 10,000 10,000 104,175,13 3,759,20,04 10,028,965,26 10,020 10,020 10,020 10,020 104,175,13 3,759,200,04 10,020 10,020 10,020 10,020 10,020 10,020	1. Prior Year Restricted							
value 22,251,00 0.00	Ending Balance	306,608.04	22,118,345.00	219,820.00	3,319,454.95	169,545.94	162,893.74	
	2. a. Current Year Award						111,721.93	922,735.19
0.00 2.251.00 0.00 0.00 0.00 306.608.04 22.140.566.00 19,209.420.21 169,54 306.608.04 22.140.566.00 219,820.00 14,209,420.21 169,54 vale 0.00 22.251.00 14,209,420.21 169,54 vale 0.00 22.251.00 14,209,420.21 169,54 vale 0.00 0.00 0.00 0.00 0.00 10,00 10,00 10,00 vale 0.00 0.00 0.00 0.00 0.00 10,00	b. Other Adjustments		22,251.00				12,398.60	
0.000 2.2.551.00 0.000 0.000 0.000 306.608.04 22.140.566.00 219.820.00 14,209.420.21 1696.46 vable 0.00 0.000 20.00 14,209.420.21 1695.46 vable 0.000 0.000 0.000 0.000 0.000 14,209.420.21 1695.46 vable 0.000 0.000 0.000 0.000 0.000 10,000 16,000 10,00	c. Adj Curr Yr Award							
vable 0.00 0.10 11,0.083,065.26 a06.608.04 22.140.586.00 219,820.00 14,209,420.21 vable 0.00 0.00 0.00 0.00 vable 0.00 0.00 0.00 10,883,965.26 104.175.13 3.759,280.46 10,842,851.36 25.58 104.175.13 3.759,280.46 10,842,851.36 25.58	(sum lines 2a & 2b)	00.00	22,251.00	0.00	0.00	0.00	124,120.53	922,735.19
3) 306,608,04 20,140,586,00 219,820,00 14,208,420,21 169,64 rrent Year rrent Year 22,251,00 14,209,420,21 160,64 rrent Year 22,251,00 0,00 0,00 0,00 14,209,420,21 160,54 rrent Year 22,251,00 0,00 0,00 0,00 0,00 10,00	3. Required Matching Funds/Other				10,889,965.26			885,893.35
306,608.04 22,140,586.00 219,820.00 14,209,420.21 166,64 vable 22,251.00 0.00 0.00 0.00 0.00 vable 0.00 0.00 0.00 0.00 0.00 vable 0.00 0.00 0.00 0.00 0.00 vable 0.00 0.00 0.00 10,899,965.26 10,899,965.26 vable 104,175.13 3,759,280.46 10,842,851.96 10,842,851.95 25,56	4. Total Available Award							
Nable 22,251.00 1 1	(sum lines 1, 2c, & 3)	306,608.04	22,140,596.00	219,820.00	14,209,420.21	169,545.94	287,014.27	1,808,628.54
vable 22,251.00 22,251.00 0	REVENUES							
ivable 0.00 <	5. Cash Received in Current Year		22,251.00				89,180.34	922,735.19
3 6) 0.00 0.00 0.00 0.00 0.00 5 8 (5) 0.00 0.00 0.00 0.00 0.00 5 Receivable 0.00 0.00 0.00 0.00 0.00 5 Receivable 0.00 0.00 0.00 0.00 0.00 0	6. Amounts Included in Line 5 for							
5 & 5) 0.00 0.00 0.00 0.00 0.00 s Receivable 0.00 0.00 0.00 0.00 0.00 s Receivable 0.00 0.00 0.00 0.00 0.00 of the sectivable 0.00 0.00 0.00 0.00 0.00 of the sectivable 0.00 0.00 0.00 10,889,965.26 10,889,965.26 of the sectivable 0.00 22,251,00 0.00 10,889,965.26 10,889,965.26 of the sectivable 0.00 3,759,280.46 10,889,965.26 10,889,965.26 10,889,965.26 of the sectivable 0.00 22,251,00 10,889,965.26 10,989,965.26 10,989,965.26 10,989,965.26 of the sectivable 10,175,13 3,759,280,46 10,989,965.26 25,50 25,50	Prior Year Adjustments							
vable 0.00 0.00 0.00 0.00 vable 0.00 0.00 0.00 0.00 0.00 0.10 0.00 0.00 0.00 0.00 0.00 0.00 0.10 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.10 0.00 <	7. a. Accounts Receivable							
vable 0.00 0.00 0.00 0.00 0.00 0.101 0.00 0.00 0.00 10,889,965,26 0.00 1011 101,175,13 22,251,00 0.00 10,889,965,26 10,889,965,26 1011 1011 3,759,280,46 0.00 10,889,965,26 10,889,965,26 1011 1011 3,759,280,46 10,842,851,95 25,56	(line 2c minus lines 5 & 6)	00.00	00.00	0.00	0.00	0.00	34,940.19	0.00
e 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	b. Noncurrent Accounts Receivable							
0.00 0.00 0.00 0.01 0.00 0.00 0.01 0.00 0.00 0.01 0.00 10,889,965,26 0.01 0.00 10,889,965,26 0.01 0.00 10,889,965,26 0.01 0.00 10,889,965,26 0.01 0.00 10,889,965,26 0.01 10,4175,13 3,759,280,46 0.01 10,842,851,95 25,50	c. Current Accounts Receivable							
0.00 10,889,965.26 0.01 0.00 0.02 10,889,965.26 0.03 10,889,965.26 0.04 10,899,965.26 0.05 10,899,965.26 0.06 10,899,965.26 0.07 10,899,965.26 0.08 10,899,965.26 0.09 10,899,965.26 0.09 10,899,965.26 0.09 10,899,965.26 0.09 10,899,965.26	(line 7a minus line 7b)	00.00	00.0	0.00	0.00	0.00	34,940.19	0.00
0.00 22,251.00 10,889,965.26 104,175.13 3,759,280.46 10,842,851.95	8. Contributed Matching Funds				10,889,965.26			885,893.35
0.00 10,889,965.26 0.01 10,889,965.26 104,175.13 3,759,280.46 10,842,851.95 25,56	9. Total Available							
104,175.13 3,759,280.46 10,842,851.95	(sum lines 5, 7c, & 8)	00.0	22,251.00	0.00	10,889,965.26	0.00	124,120.53	1,808,628.54
104,175.13 3,759,280.46 10,842,851.95 10,842,851.95 10,842,851.95	EXPENDITURES							
11. Non Donor-Authorized Expenditures	10. Donor-Authorized Expenditures	104,175.13	3,759,280.46		10,842,851.95	25,595.95	59, 990.58	1,808,628.54
Expenditures	11. Non Donor-Authorized							
40 Totai Evanaditivae	Expenditures							
	12. Total Expenditures							
(line 10 plus line 11) 104,175.13 3,759,280.46 0.00 10,842,851.95 25,595.95	(line 10 plus line 11)	104,175.13	3,759,280.46	0.00	10,842,851.95	25,595.95	59,990.58	1,808,628.54

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Unified	County
Orange	Orange

Description	015	016	017	018	019	020	021
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	202,432.91	18,381,315.54	219,820.00	3,366,568.26	143,949.99	227,023.69	0.00

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30 66621 0000000 Form CAT E8AANXBU52(2023-24)

		023	024 0	025	026	027	028
STATE PROGRAM NAME	MENTAL HEALTH	AMBG	PROP 28	ELOG	LRBG	AEBG	ARP COVID
RESOURCE CODE	6546	6762	6770	7425	7435	6391	5058
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8290
LOCAL DESCRIPTION (if any)	FD 09	FD 09	FD 09	FD 09	FD 09	FD 11	FD 12
AWARD							
1. Prior Y ear Restricted							
Ending Balance	37,252.73	650,443.12		12,296.60	339,264.00	2,723.05	8,670.11
2. a. Current Year Award	85,733.00		148,320.00			8,748.00	
b. Other Adjustments	(7,422.00)	14,434.00			341.00		
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	78,311.00	14,434.00	148,320.00	0.00	341.00	8,748.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2c, & 3)	115,563.73	664,877.12	148,320.00	12,296.60	339,605.00	11,471.05	8,670.11
REVENUES							
5. Cash Received in Current Year	78,311.00	14,434.00	148,320.00		341.00	8,748.00	
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	0.00	00'0	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				1			
9. Totat Available							
(sum lines 5, 7c, & 8)	78,311.00	14,434.00	148,320.00	0.00	341.00	8,748.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	72,667.98	353,072.90	139,156.44	10,031.84		9,360.77	332.04
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
(line 10 plus line 11)	72,667.98	353,072.90	139, 156.44	10,031.84	0.00	9,360.77	332.04
RESTRICTED ENDING BALANCE							

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

Orange Unified Orange County SCI	2023-24 Unaugried Actuals STATE AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES	STATE AWARDS IND EXPENDITURES ORICALS SUBJECT BALANCES	uals 3 - ALL FUNDS TO RESTRICTED EI	NDING		E8/	30 66621 0000000 Form CAT E8AANXBU52(2023-24)
Description	022	023	024	025	026	027	028
13. Current Y ear (line 4 minus line 10)	42,895.75	311,804.22	9,163.56	2,264.76	339,605.00	2,110.28	8,338.07
California Dept of Education							

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Unified	County
Orange	Orange

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Description	029	030	031	032	033	
STATE PROGRAM NAME	ARP COVID	CSPP RESERVE	PROP 28	EARLY INTV CSPP	KIT	TOTAL
RESOURCE CODE	5059	6130	6770	7810	7029	
REVENUE OBJECT	8290	0668	8590	8590	8520	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 12	FD 13	
AWARD						
1. Prior Y ear Restricted						
Ending Balance	37,649.59	330,227.93			157,416.99	62,937,219.16
2. a. Current Year Award			57,728.00	777,995.00		50,710,008.33
b. Other Adjustments		29,010.98				423,685.26
c. Adj Curr Yr Award						
(sum lines 2a & 2b)	0.00	29,010.98	57,728.00	777,995.00	0.00	51,133,693.59
3. Required Matching Funds/Other		140,016.00				32,789,386.92
4. Total Av ailable Award						
(sum lines 1, 2c, & 3)	37,649.59	499,254.91	57,728.00	777,995.00	157,416.99	146,860,299.67
REVENUES						
5. Cash Received in Current Year		29,010.98	57,728.00	777,995.00		48, 146, 765.40
6. Amounts Included in Line 5 for						
Prior Year Adjustments						00.0
7. a. Accounts Receivable						
(line 2c minus lines 5 & 6)	0.00	0.00	00.00	0.00	0.00	2,986,928.19
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable						
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	2,986,928.19
8. Contributed Matching Funds						11,775,858.61
9. Total Av ailable						
(sum lines 5, 7c, & 8)	0.00	29,010.98	57,728.00	777,995.00	0.00	62,909,552.20
EXPENDITURES						
10. Donor-Authorized Expenditures	4,085.76				157,416.99	80,301,368.20
11. Non Donor-Authorized						
Expenditures						00.00
12. Total Expenditures						
(line 10 plus line 11)	4,085.76	0.00	0.00	0.00	157,416.99	80,301,368.20
						100

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

Unified	County
Orange	Orange

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	029	030	031	032	033	
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	33,563.83	499,254.91	57,728.00	777,995.00	0.00	66,558,931.47

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

2023-24 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	001	002	003	004	005	900	007
LOCAL PROGRAM NAME	WFD-19	SBHIP	AMERICAN RESCUE PLAN	РГТМ	OC STUDENT ADVOCATES	VP OC HLTH	TECH REFRESH
RESOURCE CODE	9013	9014	9020	9203	9221	9508	9545
REVENUE OBJECT	8677	8677	8677	8677	8677	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Restricted							
Ending Balance			20,000.00	13, 194.68	800,00	2,605.78	138,258.39
2. a. Current Year Award	10,079.00	246,025.36			1,000.00		3,260,848.67
b. Other Adjustments	(4,457.21)						
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	5,621.79	246,025.36	0.00	0.00	1,000.00	0.00	3,260,848.67
3. Required Matching Funds/Other					1,333.37		4,148,214.07
4. Total Av ailable Award							
(sum lines 1, 2c, & 3)	5,621.79	246,025.36	20,000.00	13,194.68	3,133.37	2,605.78	7,547,321.13
REVENUES							
5. Cash Received in Current Year		246,025.36			1,000.00		3,260,848.67
6. Amounts Included in Line 5 for							
Prior Y ear Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	5,621.79	0.00	00.00	00.00	0.00	0.00	00.0
b. Noncurrent Accounts							
Receivable							
c. Current Accounts Receivable							
(line 7a minus line 7b)	5,621.79	0.00	0.00	00.0	0.00	0.00	0.00
8. Contributed Matching Funds					1,333.37		4,148,214.07
9. Total Available							
(sum lines 5, 7c, & 8)	5,621.79	246,025.36	0.00	0.00	2,333.37	0.00	7,409,062.74
EXPENDITURES							
10. Donor-Authorized Expenditures	5,621.79			13,194.68	3,133.37	121.95	7,547,321.13
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
California Dent of Education							

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CAT, Version 2

Unified	County
Orange	Orange

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	5,621.79	0.00	0.00	13, 194.68	3,133.37	121.95	7,547,321.13
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	246,025.36	20,000.00	0.00	0.00	2,483.83	00.00

2023-24 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	008	600	010 0	011	012	013	014
LOCAL PROGRAM NAME	PAR PROJ	HUBER TRUST	SEL GRANT	WHALE TAIL	SCHOOL FACILITIES FUND	LEA MEDI-CAL	CANYON HS MPR
RESOURCE CODE	9600	9605	9605	9610	9620	9640	9699
REVENUE OBJECT	8699	8699	8699	8699	8980	8698	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Y ear Restricted							
Ending Balance	476,532.97	362,485.19	24,254.37	19,572.00			198,987.19
2. a. Current Year Award	151,550.00					228,863.43	
b. Other Adjustments			(251.07)				
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	151,550.00	0.00	(251.07)	0.00	0.00	228,863.43	0.00
3. Required Matching Funds/Other	101,447.50				510,000.00	129,341.97	
4. Total Available Award							
(sum lines 1, 2c, & 3)	729,530.47	362,485.19	24,003.30	19,572.00	510,000.00	358,205.40	198,987.19
REVENUES							
5. Cash Received in Current Year	151,550.00					228,863.43	100,000.00
6. Amounts Included in Line 5 for							
Prior Year Adjustments							
7. a. Accounts Receivable							
(line 2c minus lines 5 & 6)	00.0	0.00	(251.07)	0.00	0.00	0.00	(100,000.00)
b. Noncurrent Accounts							
Receiv able							
c. Current Accounts Receivable							
(line 7a minus line 7b)	0.00	0.00	(251.07)	0.00	00'0	0.00	(100,000.00)
8. Contributed Matching Funds	101,447.50				510,000.00	129,341.97	(100,000.00)
9. Total Available							
(sum lines 5, 7c, & 8)	252,997.50	0.00	(251.07)	0.00	510,000.00	358,205.40	(100,000.00)
EXPENDITURES							
10. Donor-Authorized Expenditures	478,029.42	338,045.65	24,003.30	7,868.79	15,877.02	358,205.40	
11. Non Donor-Authorized							
Expenditures							
12. Total Expenditures							
California Dept of Education							

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2023-24 Unaudited Actuals LOCAL AWARDS REVENUES, AND EXPENDITURES - ALL FUNDS SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	008	600	010	011	012	013	014
(line 10 plus line 11)	478,029.42	338,045.65	24,003.30	7,868.79	15,877.02	358,205.40	00.00
RESTRICTED ENDING BALANCE							
13. Current Y ear							
(line 4 minus line 10)	251,501.05	24,439.54	0.00	11,703.21	494,122.98	0.00	198,987.19

Unified	County
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30 66621 0000000 Form CAT E8AANXBU52(2023-24)

Description	015	016	017	018	
LOCAL PROGRAM NAME	CHILD CARE	CCL COVID	OC STEM	QRIS	TOTAL
RESOURCE CODE	9010	9085	9523	9216	
REVENUE OBJECT	8673	8677	8699	8677	
LOCAL DESCRIPTION (if any)	FD 12	FD 12	FD 12	FD 12	
AWARD					
1. Prior Y ear Restricted					
Ending Balance	2,710,870.59	1,889.38		439,320.00	4,408,770.54
2. a. Current Year Award	5,963,725.14				9,862,091.60
b. Other Adjustments					(4,708.28)
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	5,963,725.14	00.00	0.00	0.00	9,857,383.32
3. Required Matching Funds/Other					4,890,336.91
4. Total Av allable Award		7			2
(sum lines 1, 2c, & 3)	8,674,595.73	1,889.38	0.00	439,320.00	19,156,490.77
REVENUES					
5. Cash Received in Current Year	5,963,725.14				9,952,012.60
6. Amounts Included in Line 5 for					
Prior Y ear Adjustments					0.00
7. a. Accounts Receivable					
(line 2c minus lines 5 & 6)	0.0	0.00	0.00	0.00	(94,629.28)
b. Noncurrent Accounts					
Receivable					0.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	0.00	0.00	(94,629.28)
8. Contributed Matching Funds					4,790,336.91
9. Total Av allable					
(sum lines 5, 7c, & 8)	5,963,725.14	00.00	0.00	0.00	14,647,720.23
EXPENDITURES					
10. Donor-Authorized Expenditures	4,517,211.01			4,247.22	13,312,880.73
11. Non Donor-Authorized					
Expenditures					00.00
12. Total Expenditures					
(line 10 plus line 11)	4,517,211.01	0.00	0.00	4,247.22	13,312,880.73

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Unified	County
Orange	Orange

Description	015	016	017	018	
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	4,157,384.72	1,889.38	0.00	435,072.78	5,843,610.04

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

30 66621 0000000 Form CEA E8AANXBU52(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	154,099,219.53	301	64,239.39	303	154,034,980.14	305	3,807,652.45		307	150,227,327.69	309
2000 - Classified Salaries	53,894,301.09	311	97,786.14	313	53,796,514.95	315	5,513,393.48		317	48,283,121.47	319
3000 - Employee Benefits	99,347,686.10	321	3,928,116.40	323	95,419,569.70	325	4,443,909.07		327	90,975,660.63	329
4000 - Books, Supplies Equip Replace, (6500)	15,895,665.66	331	(459.89)	333	15,896,125.55	335	3,601,105.41		337	12,295,020.14	339
5000 - Services & 7300 - Indirect Costs	41,686,707.63	341	113,882.80	343	41,572,824.83	345	3,513,515.91		347	38,059,308.92	349
				TOTA	360,720,015.17	365			ΤΟΤΑ	339,840,438.85	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not

incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDF No.
1. Teacher Salaries as Per EC 41011	1100	120,931,127.44	375
2. Salaries of Instructional Aides Per EC 41011	2100	10,806,365.06	380
3. STRS	3101 & 3102	32,863,494.99	382
4. PERS.	3201 & 3202	2,727,328.58	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,527,535.52	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	15,051,558.37	385
7. Unemploy ment Insurance	3501 & 3502	64,863.36	390
8. Workers' Compensation Insurance.	3601 & 3602	2,116,206.03	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	2,199,317.90	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		2,133,017.30	
		189,287,797.25	39
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted).		.68	39
b, Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			39
14. TOTAL SALARIES AND BENEFITS		189,287,796.57	39
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		55.70%	
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

30 66621 0000000 Form CEA E8AANXBU52(2023-24)

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provi	isions of EC 41374.
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	
	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	339,840,438.85
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Long-Term Liabilities

30 66621 0000000 Form DEBT E8AANXBU52(2023-24)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Pay able			0.00			0.00	
State School Building Loans Pay able			0.00			00.00	
Certificates of Participation Pay able	12,945,618.00		12,945,618.00		4,505,618.00	8,440,000.00	265,000.00
Leases Pay able	3,648,322.00		3,648,322.00		839,427.00	2,808,895.00	907,310.00
Lease Revenue Bonds Pay able			0.00			00.00	
Other General Long-Term Debt	5,892,992.00		5,892,992.00		1,964,331.00	3,928,661.00	1,964,331.00
Net Pension Liability			0.00			00.00	
Total/Net OPEB Liability	58,570,000.00		58,570,000.00		2,310,000.00	56,260,000.00	2,355,000.00
Compensated Absences Pay able	5,050,032.95	.05	5,050,033.00	702,870.00		5,752,903.00	
Subscription Liability		997,752.00	997,752.00		762,730.00	235,022.00	116,118.00
Governmental activities long-term liabilities	86,106,964.95	997,752.05	87,104,717.00	702,870.00	10,382,106.00	77,425,481.00	5,607,759.00
Business-Type Activities:							
General Obligation Bonds Pay able			0.00			0.00	
State School Building Loans Pay able			0.00			0.00	
Certificates of Participation Pay able			0.00			0.00	
Leases Pay able			0.00			0.00	
Lease Revenue Bonds Pay able			0.00			00.00	
Other General Long-Term Debt			0.00			00.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			00.00	
Compensated Absences Pay able			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-ty pe activities long-term liabilities	00.0	0.00	0.00	0.00	00.00	0.00	00.0

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Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

30 66621 0000000 Form ESMOE E8AANXBU52(2023-24)

	Fur	nds 01, 09, and 62		2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	403,075,042.92
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	26,465,298.54
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1.				
Community Services	All	5000-5999	1000- 7999	200,219.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	7,990,306.75
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	5,346,287.31
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	4,234,686.23
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	158,857.59
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of serv ices for which tuition is received)	All	All	8710	124,394.07

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include	expenditures in lines B, C1-C8, D1, or D2.	
10, Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			18,054,751.05
D. Plus additional MOE expenditures:		1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not	include expenditures in lines A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			358,554,993,33
Section II - Expenditures Per ADA			2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			22,890.03
B. Expenditures per ADA (Line I.E divided by Line II.A)	***		15,664.24

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		
(For data	T = 4 = 1	D
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior year MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
year amount		
rather than the actual prior		
year		
expenditure		
amount.)	326,624,809.84	14,163.9
1. A diverter and		
Adjustment		
to base		
expenditure and		
expenditure		
per ADA		
per ADA amounts for		
per ADA amounts for LEAs failing		
per ADA amounts for		
per ADA amounts for LEAs failing prior year		
per ADA amounts for LEAs failing prior year MOE calculation (From		
per ADA amounts for LEAs failing prior year MOE calculation	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base	0.00	0.0
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus		
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts	0.00 326,624,809.84	
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1)		
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required	326,624,809.84	14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2		14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%)	326,624,809.84	14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current	326,624,809.84	14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year	326,624,809.84	14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures	326,624,809.84	14,163.9
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and	326,624,809.84 293,962,328.86	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B)	326,624,809.84	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B) D. MOE	326,624,809.84 293,962,328.86	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B) D. MOE deficiency	326,624,809.84 293,962,328.86	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line II. B) D. MOE def iciency amount, if any	326,624,809.84 293,962,328.86	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus	326,624,809.84 293,962,328.86	14,163.5 12,747.5
per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) 2. Total adjusted base expenditure amounts (Line A plus Line A.1) B. Required effort (Line A.2 times 90%) C. Current year expenditures (Line I.E and Line II.B)	326,624,809.84 293,962,328.86	0.0 14,163.9 12,747.5 15,664.2

Orange Unified Orange County	2023-24 Unaudited Actuals	0 66621 000000 Form ESMOE IXBU52(2023-24)
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if		
MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

30 66621 0000000 Form GANN E8AANXBU52(2023-24)

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE		2022-23 Actual			2023-24 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT				10 L		
(Preload/Line D11, PY column)	202,168,753.02		202,168,753.02			214,007,201.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,043.54		23,043.54		and a state of the	22,925.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adj	Adjustments to 2022-23	2-23	Ad	Adjustments to 2023-24	3-24
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			00.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		2023-24 P2 Report	ť	ŭ	2024-25 P2 Estimate	te
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	21,855.42		21,855.42	21,535.43		21,535.43
2. Total Charter Schools ADA (Form A, Line C9)	1,069.80		1,069.80	1,075.36		1,075.36
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			22,925.22	No. of Street, or Stre		22,610.79
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2023-24 Actual			2024-25 Budget	
AID RECEIVED						-
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	716,678.99		716,678.99	716,679.00		716,679.00
2. Timber Yield Tax (Object 8022)	.25		.25	0.00		00.0
3. Other Subventions/In-Lieu Taxes (Object 8029)	00.00		00.00	0.00		00.00
4. Secured Roll Taxes (Object 8041)	176,046,553.67		176,046,553.67	176,046,554.00		176,046,554.00
5. Unsecured Roll Taxes (Object 8042)	5,312,402.84		5,312,402.84	5,312,403.00		5,312,403.00
6. Prior Years' Taxes (Object 8043)	2,991,850.81		2,991,850.81	2,991,851.00		2,991,851.00
7. Supplemental Taxes (Object 8044)	4,737,373.89		4,737,373.89	4,737,374.00		4,737,374.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	7,239,878.00		7,239,878.00	7,239,878.00		7,239,878.00

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California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	00.0		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		00.0	0.00		00.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	22,547,920.11		22,547,920.11	23,210,011.00		23,210,011.00
12. Parcel Taxes (Object 8621)	0.00		00.0	0.00		00.0
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		00'0	00.0		0.00
14. Penatties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS						
(Lines C1 through C15)	219,592,658.56	0.00	219,592,658.56	220,254,750.00	0.00	220,254,750.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	00.00		00.00
18. TOTAL LOCAL PROCEEDS OF TAXES						
(Lines C16 plus C17)	219,592,658.56	0.00	219,592,658.56	220,254,750.00	0.00	220,254,750.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,052,016.60			3,312,971.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	10,889,965.26		10,889,965.26	11,695,761.00		11,695,761.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	10,889,965.26	0.00	13,941,981.86	11,695,761.00	0.00	15,008,732.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	97,236,561.00		97,236,561.00	102,766,473.00		102,766,473.00
25. LCFF/Revenue Limit State Aid - Prior Y ears (Object 8019)	439,537.00		439,537.00	00.0		00.0
26. TOTAL STATE AID RECEIVED						
(Lines C24 plus C25)	97,676,098.00	00.0	97,676,098.00	102,766,473.00	0.00	102,766,473.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	433,711,976.14		433,711,976.14	425,919,657.00		425,919,657.00
28. Total Interest and Return on investments						
	10 500 000 01		10 588 003 70	6 485 374 00		6 485 374 00

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Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

30 66621 0000000 Form GANN E8AANXBU52(2023-24)

Extreme Adjutution CULUATIONS Extreme Adjutution CULUATIONS Extreme Adjutution CULUATIONS Extreme Adjutution CULUATIONS Extreme Adjutution Adjutution Extreme Extreme Adjutution Extreme Adjutution Extreme Adjutution Extreme Extreme Adjutution Extreme Extreme Adjutution Extreme Extreme Adjutution Extreme <th></th> <th></th> <th></th> <th></th>				
Energy Mercensultorial Linear Accordial Linear Accordial Linear Accordial Linear (Linear Actional Linear Actional Linear Actional Linear Actional Linear Actional Linear Actional Linear (Linear Actional Linear Actional Actional Linear Actional Linear Actional Line	2023-24 Calculations		2024-25 Calculations	
Preproderations Lunr Sci.ULATIONS 2023.44 Action 2023.44 Action RELINANCY SPROGRIATIONS LUNIT 2023.44 Action 2023.44 Action 1 Trevised Their Vare Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2 Inition Adjustment 2023.44 Action 2023.44 Action 2023.44 Action 3 Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2023.44 Action 3 Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2023.44 Action 3 Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2023.44 Action 3 Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2023.44 Action 4 Programming Line (Line Action and A) 2023.44 Action 2023.44 Action 2023.44 Action 4 Programming Line (Line Action and Action Carlon and Altion Carlon			Adjustments*	Entered Data/ Totals
A futa A5) 202, 166, 753.02 3 divided 204, 166, 753.02 3 divided 2 divided 3 divided 2 divided 1 divided 0.0564 Pleces) 2 ris 922, 658, 64 1 divided 2 ris 922, 658, 64 Pleces 2 ris 922, 658, 64 2 ris 4 divided ris than 2mo) 2 ris 922, 658, 64 2 ris 4 divided ris than 2mo) 2 ris 7 ris 1, 058, 40 2 ris 4 divided ris than 2mo) 2 ris 7 ris 1, 058, 40 2 ris 4 divided ris 1 model limit (reseer of Limes D5 and ris 2 divided by Limes Limes D5 2 ris 1, 058, 40 2 ris 4 divided ris 1 model limit (reseer of Limes D5 and ris 2 divided by Limes D5 2 ris 1, 058, 40 2 ris 4 divided ris 1 model limit (reseer of Limes D5 and ris 2 divided by Limes D5 2 ris 1, 058, 40 2 ris 4 divide ris 1 model limit (reseer of Limes D5 place C23; but not greater than Lime C26 or ris 0 ris 0 ris 1 Limes D5 place C23; but not greater than Lime C26 or ris 0 ris 0 ris 0 ris 0 ris 1 Lime D6, ris 0 ris 0 ris 0 ris 0 ris 0 ris 1 Lime D6) 2 ris 1, 058, 1058, 20 2 ris 1 ris 0 bit model ris 1 Lime D6) 2 ris 1, 058, 1058, 20 2 ris 1, 058, 1058, 20 2 ris 1 ris 0 bit model ris 1 Lime D5) 2 ris 1, 058, 1058, 20 2 ris 1, 058, 1058, 20 2 ris 1 ris 0 bit minus D7) 2 ris 1, 058, 1058, 20 2 ris 1, 058, 1058, 20 2 ris 1 ris 0 bit minus D6) 2 ris 1, 058, 1058, 20 <t< td=""><td>2023-24 Actual</td><td></td><td>2024-25 Budget</td><td></td></t<>	2023-24 Actual		2024-25 Budget	
A fue (A) 202, 165, 753, 02 1, 0, 44 1, 0, 44 2, 0, 165, 206, 206 0, 0, 86 1, 0, 44 202, 165, 753, 02 1, 0, 44 202, 165, 206, 206 1, 0, 44 202, 165, 206, 206 1, 1, 0, 44 202, 165, 206, 206 1, 1, 0, 44 217, 1026, 40 1, 1, 1, 25 217, 1026, 40 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 25 217, 1026, 40 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				
3 divided preces) T T T T T T T T T T T T T T T T T T T		202,168,753.02		214,007,201.37
3 divided pleces) pleces) fr fr fr fr fr fr fr fr fr fr fr fr fr		1.0444		1.0362
plees) IT C1(8) C1				
T C18) C18) C18) State Aid In Local Limit (Creater of \$120 times Line B3 or \$2,400; but not greater C36 or less time acro. C36 or less time acro. C30 or less time acro		0.9949		0.9863
C19) 219,592,668,56 C19) 219,592,668,56 State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater 2751,026,40 C56 or leas than zero) 2.751,026,40 C56 or leas than zero) 2.751,026,40 State Aid in Local Limit (Lesser of Lines D6 or D6b) 4,417,559,22 y State Aid in Local Limit (Lesser of Lines D6a or D6b) 4,417,559,22 onting in Local Limit (Lesser of Lines D6a or D6b) 4,417,559,22 of Line D6a, or Lines D6a or D6b) 2,751,026,40 of Line D6a, or Lines D6 and D6b) 2,751,026,40 of Line D6a, or Lines D6 and D6b) 2,751,026,40 of Line D6a, or Lines D6 plus D7b) 2,751,026,40 enses (Line D7b) 2,751,026,40 enses (Line D7b) 2,751,026,40 of Line D6a, or Lines D6 plus D7b) 2,751,026,40 enses (Line D8b) 2,751,026,40 enses (Line D8b) 2,751,026,40 enses (Line D8b) 2,751,026,40 e				
C18) 215:532,668.66 State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater 2,751,026.40 C56 of lass than zero) 2,751,026.40 C56 of lass than zero) 2,751,026.40 C56 of lass than zero) 2,751,026.40 State Aid in Local Limit (Lesser of Lines D4 minus D5 plus C23; but an zero) 4,417,539.22 y State Aid in Local Limit (Lesser of Lines D6 or D6b) 4,417,539.22 y State Aid in Local Limit (Lesser of Lines D5 blus D7a) 4,417,539.22 onting in Local Limit (Lesser of Lines D5 blus D7a) 2,511,961,166.83 onting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 2,751,026.40 enter (Line D7a) 2,751,026.40 enter (Line D7b) 2,751,026.40 enter (Line D3) 2,140,077,201.37 ten D8c) 2,140,077,201.37 enter D8c) 3,938,996.46		210,068,205.92		218,716,228.67
Revenues Excluding Interest (Line C16) 219.580.686.56 intany State Ad Cabcitation 21751.028.40 intany State Add in local Limit (Greater of \$120 times Line Bd or \$2,400; but not greater 21751.028.40 interest State Add in Local Limit (Greater of Lines Dea or D6); 2177.226.22 Revenues in Proceeds of Taxes interest Counting in Local Limit (Line C26 or lines Dea or D6); Revenues in Proceeds of Taxes interest Counting in Local Limit (Line C26 or Lines Df and D7a); in Interest Counting in Local Proceeds of Taxes (Lines D5 plus D7a); 21751.028.40 Add in Proceeds of Taxes (Seater of Lines D4 minus D7b plus C22; but not greater than Line C26 or Lines D4 minus D7b plus C25; but not greater than Line C26 or Lines D4 minus State Add propriations (Line D5); 256.198.468.27 Add in Proceeds of Taxes (Seater of Lines D5 minus D7b plus C25; but not greater than Line C26 or Lines D4 minus D7b plus C25; but not greater than Line C26 or Lines D4 minus D7b plus C25; but not greater than Line C26 or Lines D4 minus C28 2751.028.40 Add in Proceeds of Taxes (Seater of Lines D5 minus D7b); 216 minus D4 2751.028.40 Add in Proceeds of Taxes (Lines D5 minus D5 plus D7a); 218.402.70 2751.028.40 Add in Proceeds of Taxes (Lines D5 minus D6); 216.007.01.37 216.007.01.37		1. 24.0		
many State Ad Calculation for the Calculation		219,592,658.56		220,254,750.00
a. Informor State Add in Local Limit (Sreater of \$120 times Line B3 or \$2.400: but not greater 2.751,026.40 b. Navirum State Add in Local Limit (Creater of Line C26 or Lines D4 minus D5 plus C23: but not greater than zero) 2.751,026.40 c. Prelimine C36 or lines D4 minus D5 plus C23: but not greater than zero) 4.17,529.22 c. Prelimine D36 plus D61) a. Interes Counting in Local Limit (Line C28 divided by Lines C27 minus C28) times [Lines D5 b. Total Local Proceeds of Taxes a. Interes Counting in Local Limit (Line C28 divided by Lines C27 minus C28) times [Lines D5 b. Total Local Proceeds of Taxes (Greater of Line C28 divided by Lines C27 minus C28) times [Lines D5 2.751,026.40 Add in Proceeds of Taxes (Greater of Line C28 divided by Lines C27 minus C28) times [Lines D5 2.751,026.40 Add in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or Taxes (Greater of Line D6a, or Lines D4 minus D7b 2.751,026.40 Add in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b 2.160,760.40 2.751,026.40 Add in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b 2.160,760.40 2.751,026.40 Add in Proceeds of Taxes (Line D6a, or Lines D4 minus D6a) 2.160,760.40 2.751,026.40 Add in Proceeds of Taxes (Lines D6 minus D6a) 1.071, APPROPRIATIONS SUBJECT TO THE LIMIT 2.160,700.40 Add in Proceeds of D4 dipoprificitions (Line D2a)				
b. Maximum State Aid in Local Limit (Lesser of Lines D6 aor Dis) not less than zero) 4.17,529.22 c. Preliminary State Aid in Local Limit (Greater of Lines D6a or Dis) 4.17,529.22 1. Revenues in Proceeds of Taxes 4.17,529.22 a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D6) 4.17,529.22 b. Total Local Proceeds of Taxes 4.17,529.22 c. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D6) 2.566,488.27 b. Total Local Proceeds of Taxes (Lines D6 plus D7a) 2.571.026.40 Appropriations Subject to the Limit 2.561.646.68 2.751.026.40 Appropriations Subject to the Limit 2.1561.026.40 2.751.026.40 c. Less Excluded Appropriations (Line C23) 2.161.026.60 d. C. Less Excluded Appropriations (Line C23) 2.751.026.40	Local Limit (Greater of \$120 times Line B3 or \$2,400: but not greater than zero)	2.751,026.40		2,713,294.80
c. Prelimitary State Adin Local Limit (Greater of Lines D6a or D6b) 4.17.529.22 Revenues in Proceeds of Taxes Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 4.17.529.22 a Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 5.665.489.27 5.665.489.27 b Total Local Proceeds of Taxes (Lines D5 plus D7a) 2.751.026.40 2.751.026.40 Appropriations Subject to the Limit a Local Revenues (Line D7b) 2.751.026.40 Appropriations Subject to the Limit a Local Revenues (Line D7b) 2.751.026.40 Appropriations Subject to the Limit a Local Revenues (Line D7b) 2.751.026.40 C East Excluded Appropriations (Line D3) a 2.751.026.40 2.751.026.40 Appropriations Subject to the Limit a Lines D4 2.751.026.40 2.751.026.40 Appropriations Subject to the Limit a a 2.751.026.40 2.751.026.40 Appropriations Subject to the Limit a a 2.751.026.40 2.751.026.40 C lise Subvections (Line D3) b a 2.751.026.40 2.751.026.40 C lise Subvectio	Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but	4,417,529.22		13,470,210.67
I Revenues in Proceeds of Taxes Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 5,605,488.27 5,605,488.27 a plus D6c) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 225,198,156.83 225,198,156.83 b Adi in Proceeds of Taxes (Greater of Line D6a, or Lines D5 plus D7a) b. Total Local Proceeds of Taxes (Greater of Line D6a, or Lines D7b plus C23; but not greater than Line C26 or Lines D7b) 225,198,156.83 2751,026.40 Appropriations Subject to the Limit a. Local Revenues (Line D3) c. Less Excluded Appropriations (Line D3) 2751,026.40 2751,026.40 Total Appropriations (Line D3) b. State Subventions (Line D3) c. Less Excluded Appropriations (Line D3) 2751,026.40 2751,026.40 Total Appropriations (Line D3) c. Less Excluded Appropriations (Line C23) 13,941,961.86 2751,026.40 Total Appropriations (Line D3) c. Less Excluded Appropriations (Line C23) 2751,026.40 2751,026.40 Total Appropriations (Line D3) c. Less Excluded Appropriations (Line C23) 2751,026.40 2751,026.40 Total Appropriations (Line D3) c. Less Excluded Appropriations (Line C23) 2751,026.40 2751,026.40 Total Appropriations (Line D3) c. Less Excluded Appropriations (Line D3) 274,007,201.37 2740,07,2		4,417,529.22		13,470,210.67
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 5,605,498.27 b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 225,198,156.83 b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 225,198,156.83 b. Ad in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or than zero) 225,198,156.83 Ad in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or than zero) 225,198,156.83 Appropriations Subject to the Limit a. Local Revenues (Line D7b) 2751,026,40 b. State Subventions (Line D8) b. State Subventions (Line D8) 225,198,156.83 c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 225,198,156.83 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 215,1036,40 214,007,201.37 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 214,007,201.37 214,007,201.37 futures D4) 2023.24 Actual 3,338,995,445				
b. Total Local Proceeds of Taxes (Lines D5 plus D7a) 225,198,156.83 Add in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or than zero) 2751,026,40 Appropriations Subject to the Limit 2,751,026,40 c. Less Excluded Appropriations (Line C23) 2,151,026,40 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2,151,026,40 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2,151,027,37 d. ToTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2,14,007,201,37 d. ToTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2,14,007,20	ocal Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5	5,605,498.27		3,613,900.54
Aid in Proceeds of Taxes (Greater of Lines D4 minus D7b plus C23; but not greater than Line C26 or than zero) 2.751,026,40 Appropriations Subject to the Limit 2.751,026,40 Appropriations Subject to the Limit 2.55,198,156,83 Appropriations Subject to the Limit 2.55,198,156,83 Coal Revenues (Line D8) 2.55,198,156,83 C. Less: Excluded Appropriations (Line D8) 2.751,026,40 A TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2.198,156,83 A. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 2.14,007,201,37 Atter Limit Per summant Code Section 7902,1 3,938,995,45 Bod minus D4) 2.023-24 Actual	of Taxes (Lines D5 plus D7a)	225,198,156.83		223,868,650.54
Appropriations Subject to the Limit a. Local Revenues (Line D7b) 225, 198, 156, 83 a. Local Revenues (Line D7b) b. State Subventions (Line D8) 2,751, 026, 40 b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) 13,941,981,86 c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 13,941,981,86 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 214,007,201,37 State Subvertions Limit Fer 3,938,995,445 3,938,995,445 D9d minus D4) 2023-24 Actual 3,938,995,445	t, or Lines D4 minus D7b plus C23; but not greater than Line C26 or	2,751,026.40		9,856,310.13
a. Local Revenues (Line D7) a. Local Revenues (Line D7) b. State Subventions (Line D8) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C3) a. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 13,941,981,86 f. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 13,941,981,86 f. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 214,007,201,37 f. Intel Parameter to the Limit Per 3,938,995,45 f. Intel Parameter to the Limit Per 3,938,995,45 f. D9d minus D4) 2023-24 Actual				
b. State Subventions (Line D3) 2.751,026.40 c. Less: Excluded Appropriations (Line C23) 13,941,981.86 d. TOTA APPROPRIATIONS SUBJECT TO THE LIMIT 214,007,201.37 struents to the Limit Per 3,938,995,45 mment Code Section 7902.1 3,938,995,45 D9d minus D4) 2023-24 Actual sted Appropriations Limit 100	D7b)	225,198,156.83		
c. Less: Excluded Appropriations (Line C23) 13,941,981.86 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 13,941,981.86 d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT 214,007,201.37 (Lines D9a plus D9b minus D9c) 214,007,201.37 Istments to the Limit Per 214,007,201.37 Istments to the Limit Per 3,938,995,45 Istment Code Section 7902.1 3,938,995,45 D9d minus D4) 2023-24 Actual	ne D8)	2,751,026.40		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) 214,007,201.37 (stiments to the Limit Per series of the Limit Per series of the Section 7902.1 3,938,995,45 D9d minus D4) 2023-24 Actual sted Appropriations Limit 2023-24 Actual	priations (Line C23)	13,941,981.86		
(Lines D9a plus D9b minus D9c) 214,007,201,37 retments to the Limit Per emment Code Section 7902,1 214,007,201,37 D9d minus D4) 3,938,995,45 D9d minus D4) 2023-24 Actual sted Appropriations Limit month code	IONS SUBJECT TO THE LIMIT			
struents to the Limit Per annuent Code Section 7902.1 D9d minus D4) 2023-24 Actual sted Appropriations Limit	ninus D9c)	214,007,201.37		
errment Code Section 7902.1 D9d minus D4) 2023-24 Actual sted Appropriations Limit				
D9d minus D4) 2023-24 Actual 2023-24 Actual sted Appropriations Limit				
2023-24 Actual 2023-24 Actual		3,938,995.45		
	2023-24 Actual		2024-25 Budget	
(Lines D4 plus D10)		214,007,201.37		218,716,228.67
12. Appropriations Subject to the Limit				
(Line D9d) 214,007,201.37		214,007,201.37		

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Unified	County
Orange	Orange

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
** Please provide below an explanation for each entry in the adjustments column."						
			×.			
Meghna Bulsara, Executive Director	mbulsara@orangeusd.org	sd.org		(714) 628-4479		
Gann Contact Person	Contact Email Address	sse		Contact Phone Number	Number	

ange Unified ange County	Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet	30 66621 0000 Form I E8AANXBU52(2023
Part I - General Administrative Share of Pla	ant Services Costs	
perations costs and facilities rents and lease	eneral administrative costs in the indirect cost pool may include that portion of plant services costs s costs) attributable to the general administrative offices. The calculation of the plant services costs dardized and automated using the percentage of salaries and benefits relating to general administration neral administration.	attributed to general
A, Salaries and Benefits - Other General	Administration and Centralized Data Processing	
1. Salaries and benefits paid through	payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 7200-7700, goals 0000	0 and 9000)	10,532,915.77
2. Contracted general administrative p	positions not paid through pay roll	
a. Enter the costs, if any, of gen	eral administrative positions performing services ON SITE but paid through a	
contract, rather than through	payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.	
b. If an amount is entered on Line	e A2a, provide the title, duties, and approximate FTE of each general	-
administrative position paid t	hrough a contract. Retain supporting documentation in case of audit.	
B. Salaries and Benefits - All Other Activ		
	pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
), & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	302,761,668.0
C. Percentage of Plant Services Costs At		
(Line A1 plus Line A2a, divided by Lin	e B1; zero if negative) (See Part III, Lines A5 and A6)	3.48%
policy. Normal separation costs are not allow may have similar restrictions. Where federal costs to an unrestricted resource rather than these costs on Line A for inclusion in the ind Abnormal or mass separation costs are thos employment earlier than they normally would Handshake or severance packages negotiat programs as either direct costs or indirect co administrative functions included in the indir A. Normal Separation Costs (optional) Enter any normal separation costs pa were charged to an unrestricted resou	as pay for accumulated unused leave or routine severance pay authorized by governing board wable as direct costs to federal programs, but are allowable as indirect costs. State programs at or state program guidelines required that the LEA charge an employee's normal separation in to the restricted program in which the employee worked, the LEA may identify and enter direct cost pool. We costs resulting from actions taken by an LEA to influence employees to terminate their is dhave. Abnormal or mass separation costs include retirement incentives such as a Golden ed to effect termination. Abnormal or mass separation costs may not be charged to federal posts. Where an LEA paid abnormal or mass separation costs on behalf of positions in general rect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool. aid on behalf of employees of restricted state or federal programs that rice (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 These costs will be moved in Part III from base costs to the indirect cost pool.	
B. Abnormal or Mass Separation Costs (Enter any abnormal or mass separatio unrestricted resources (0000-1999) in moved in Part III from the indirect cost art III - Indirect Cost Rate Calculation (Fu	required) on costs paid on behalf of general administrative positions charged to funds 01, 09, and 62 with functions 7200-7700. These costs will be st pool to base costs. If none, enter zero.	0.00
A. Indirect Costs 1. Other General Administration, less	portion charged to restricted resources or specific goals	
		11,561,154.11
1. Other General Administration, less (Functions 7200-7600, objects		11,561,154.11

range Unified range County	Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet	30 66621 00000 Form IC E8AANXBU52(2023-2
3. External Financial Audit - Single A	udit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations	(Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations	(portion relating to general administrative offices only)	
(Functions 8100-8400, objects	1000-5999 except 5100, times Part I, Line C)	1,211,627.61
6. Facilities Rents and Leases (porti	on relating to general administrative offices only)	
(Function 8700, resources 000	00-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Sepa	aration Costs	A CONTRACT OF
a. Plus: Normal Separation Co	osts (Part II, Line A)	0.00
b. Less: Abnormal or Mass Se	eparation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 thro	bugh A7a, minus Line A7b)	15,812,678.44
9. Carry-Forward Adjustment (Part I)	V, Line F)	1,436,229.02
10. Total Adjusted Indirect Costs (Li	ne A8 plus Line A9)	17,248,907.45
B. Base Costs		
1. Instruction (Functions 1000-1999,	objects 1000-5999 except 5100)	212,816,505.67
2. Instruction-Related Services (Fun	ctions 2000-2999, objects 1000-5999 except 5100)	56,216,094.68
3. Pupil Services (Functions 3000-39	999; objects-1000-5999 except 4700 and 5100)	36,189,357.83
4. Ancillary Services (Functions 400	10-4999, objects 1000-5999 except 5100)	2,732,366.08
5. Community Services (Functions	5000-5999, objects 1000-5999 except 5100)	200,219.10
6. Enterprise (Function 6000, objects	s 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Function	ons 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,403,471.72
8. External Financial Audit - Single A	udit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (por	tion charged to restricted resources or specific goals only)	
	ces 2000-9999, objects 1000-5999; Functions 7200-7600,	
•	s except 0000 and 9000, objects 1000-5999)	95,918.85
	rtion charged to restricted resources or specific goals only)	
(Function 7700, resources 200	00-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, object	s 1000-5999)	403,696.79
11. Plant Maintenance and Operation	ns (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects	s 1000-5999 except 5100, minus Part III, Line A5)	33,605,257.60
12. Facilities Rents and Leases (all	except portion relating to general administrative offices)	
(Function 8700, objects 1000-	5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Sep	paration Costs	
a. Less: Normal Separation C	osts (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Se	paration Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, funct	ions 4000-5999, objects 1000-5999 except 5100)	5,293,646.00
15. Adult Education (Fund 11, functi	ions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,763.61
16. Child Development (Fund 12, fu	nctions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,880,829.85

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(Line A8 divided by Line B19)

(Line A10 divided by Line B19)

Part IV - Carry-forward Adjustment

D. Preliminary Proposed Indirect Cost Rate

17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)

(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)

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

19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)

(For information only - not for use when claiming/recovering indirect costs)

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

5,745,216.25

363,592,344.03

0.00

4.35%

4.74%

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	15,812,678.44
B. Carry-forward adjustment from prior year(s)	-
1. Carry-forward adjustment from the second prior year	130,885.11
2. Carry-forward adjustment amount deferred from prior y ear(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (3.99%) times Part III, Line B19); zero if negative	1,436,229.02
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (3.99%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (3.99%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,436,229.02
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which	
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that	
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more	
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	1,436,229.02

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

				Approved indirect cost rate: Highest rate used in any program:	3.99% 3.99%
F	und	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
	01	2600	3,686,748.90	147,101.29	3.99%
	01	3010	5,045,503.62	201,315.60	3.99%
	01	3182	158,639.31	6,329.71	3.99%
	01	3213	3,798,520.33	151,560,96	3,99%
	01	3225	580,531.91	23,163.22	3.99%
	01	3310	5,890,754.50	150,209.50	2.55%
	01	3311	6,165.60	246.00	3.99%
	01	3315	126,951.63	5,065.37	3.99%
	01	3327	183,545.85	7,323.48	3.99%
	01	3345	1,867.63	74.52	3.99%
	01	3385	82,993.60	3,311.40	3.99%
	01	3395	17,650.65	703.91	3.99%
	01	3550	223,400.70	8,913.69	3.99%
	01	4035	559,228.07	22,313.20	3.99%
	01	4127	120,614.82	4,812.53	3.99%
	01	4201	55,372.72	2,209.37	3.99%
	01	4203	566,422.26	22,600.24	3.99%
	01	4510	14,889.60	594.10	3.99%
	01	5634	48,931.19	1,945.32	3.98%
	01	6010	113,099.00	4,512.64	3.99%
	01	6053	116,305.31	4,640.58	3.99%
	01	6266	1,435,329.58	57,269.65	3.99%
	01	6332	2,482,770.92	99,062.56	3.99%
	01	6387	925,956.35	36,945.66	3.99%
	01	6388	88,660.29	3,537.55	3.99%
	01	6500	35,595,812.12	819,272.90	2.30%
	01	6515	16,361.00	652.80	3.99%
	01	6520	305,867.55	8,757.45	2.86%
	01	6546	1,212,088.17	48,362.32	3.99%
	01	6547	1,283,101.58	51,195.75	3.99%
	01	6762	272,139.04	10,858.35	3.99%
	01	7220	89,442.72	3,568.76	3.99%
	01	7370	22,050.20	879.80	3.99%
	01	7412	94,000.29	3,750.61	3.99%
	01	7413	100,178.03	3,997.10	3.99%
	01	7422	670,736.23	26,762,38	3.99%
	01	7435	3,615,066.60	144,240.11	3.99%

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

30 66621 0000000 Form ICR E8AANXBU52(2023-24)

01	8	3150	9,121,670.83	363,954.67	3.99%
01	9	9010	4,000,810.25	15,794.52	0.39%
09	3	3310	249,929.06	9,972.17	3.99%
09	3	3327	14,235.14	438.98	3.08%
09	6	5266	24,613.86	982.09	3.99%
09	6	\$500	1,263,454.93	50,411.85	3.99%
09	6	5546	69,879.78	2,788.20	3.99%
09	6	5762	339,525.82	13,547.08	3.99%
09	6	5770	137,778.65	1,377.79	1.00%
11	6	6391	9,001.61	359.16	3.99%
12	5	5058	319.30	12.74	3.99%
12	5	5059	3,928.99	156.77	3.99%
12	6	6052	4,808.15	191.85	3.99%
12	6	3105	2,114,064.49	84,356.74	3.99%
12	6	5127	72,813.31	2,905.25	3.99%
12	9	9010	4,652,010.61	185,610.61	3.99%
13	5	5310	5,358,202.36	213,792.27	3.99%
13	5	5465	114,690.35	4,576.15	3.99%

Unaudited Actuals 2023-24 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,218,370.41	1,218,370.41
2. State Lottery Revenue	8560	5,212,806.76		2,724,446.74	7,937,253.50
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,212,806.76	0.00	3,942,817.15	9,155,623.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,883,835.48		0.00	3,883,835.48
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	1,328,971.28		0.00	1,328,971.28
4. Books and Supplies	4000-4999	0.00		2,120,949.87	2,120,949.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0,00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,212,806.76	0.00	2,120,949.87	7,333,756.63
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,821,867.28	1,821,867.28

D. COMMENTS:

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

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

Unified	County
Orange	Orange

Unaudited Actuals 2023-24 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

30 66621 0000000 Form PCRAF E8AANXBU52(2023-24)

			Teacher Full-Time Equivalents	ne Equivalents		Classroo	Classroom Units	Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Und 0000 and 9000 (wil	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,532,852.73	11,814,723.60	2,421,347.55	8,698,467.93	27,777,912.30	0.0	5,382,034.27
B. Enter Allocatio	B. Enter Allocation Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Al undistribu	(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	als Description							
0001	Pre-Kindergarten	6.00	6.00	6.00	6.00			
1110	Regular Education, K-12	872.46	872.46	872.46	872.46	1,381.90		1,783.00
3100	Alternative Schools							
3200	Continuation Schools	10.80	10.80	10.80	10.80	13.08		
3300	Independent Study Centers	8.00	8.00	8.00	8.00	2.00		
3400	Opportunity Schools							
3550	Community Day Schools					4.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	.97	.97	.97	.97	6.00		
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	201.46	201.46	201.46	201.46	0.00		
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	Description							
:	Adult Education (Fund 11)							
:	Child Development (Fund 12)							
:	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	n Factors	1,099.69	1,099.69	1,099.69	1,099.69	1,406.98	0.00	1,783.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCRAF, Version 1

11-71

Unified	County	
Orange	Orange	

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report

Orange Unified Orange County	2023-24 General Fund and Charter Schools Funds Program Cost Report	hools Funds of					30 66621 0000000 Form PCR E8AANXBU52(2023-24)
		-	Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (cof. 3 + 4 + 5) Column 6
Instructional Goals	Praktindentan	1 608 795 30	133 496 11	1 742 291 50	83 995 54		1.826.287.04
110	Regular Education, K-12	237,384,787,08	52.076,464.95	289,461,252.03	13,954,871.10		303,416,123.13
3100	Atternative Schools	0.00	0:00	0.00	0.00	<u> </u>	0.00
3200	Continuation Schools	2,648,635.23	498,530.58	3,147,165.81	151,724.26	1	3,298,890.07
3300	Independent Study Centers	1,651,825.38	217,480.69	1,869,306.07	90,118.88		1,959,424.95
3400	Opportunity Schools	0.0	0.00	0.00	0.00		0,00
3550	Community Day Schools	132,215.71	78,971.73	211,187.44	10, 181.31		221,368.75
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	6,147,276.87	140,039.48	6,287,316.35	303,110.31		6,590,426,66
4110	Regular Education, Adult	0:00	0.00	0.00	0,00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	00'0		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0'00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	00'0	0.00		0.00
4850	Migrant Education	0:00	0.00	0.00	0.00		0.00
5000-5999	Special Education	58,262,511.81	4,482,354.81	62,744,866.62	3,024,917.91		65,769,784.53
6000	Regional Occupational Ctr/Prg (ROC/P)	0:00	0.00	0.00	0.00		0.00
Other Goals 7110	Nonasentry - Educational	155,320,04	00.0	155, 320.04	7,487,95		162,807,99
7150	Nonagency - Other	0.00	0.00	0.00	0.00	1	0.00
8100	Community Services	209,428.93	00'0	209,428.93	10,096.53		219,525,46
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs —	Food Services					162, 971.28	162,971.28
1	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					7,542,283.68	7,542,283.68
	Other Outgo					11,460,635.62	11,460,635.62
Other Funds —	Adult Education, Child Development, Caf eteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	936,475.28		936, 475.28
I	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)	and the distant			(491,961.54)		(491,961.54)
I	Total General Fund and Charter Schools Funds Expenditures	308,200,796.44	57,627,338,35	365,828,134.79	18,081,017.53	19, 165, 890.58	403,075,042.90

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Coart Report Schedule of Direct Charged Costs (DCC)

]	80	0	5	89	8	<i>t</i>	2	4	2	8	0	8	2	2	=	2	¥	2	2	9	Ā
	Total	1.608.795.39	237, 384, 787.08	0.00	2,648,635.23	1,651,825.38	0.00	132,215.71	0.00	6,147,276.87	0.00	0.00	0.00	0.00	0.00	0.00	58,262,511.81	0.00	155,320.04	0.00	209,428.93	0.0	308,200,796.44
Facilities Rents and Leases	(Function 8700)	0.00	0.00	00'0	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	0.00
Plant Maintenance and Operations	(Functions 8100- 8400)	3.603.40	7,108,669.83	0.00	112, 368.95	17,385.34	0.00	62,237.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	9,209.83	0.00	7,313,474.63
General Administration	{Functions 7000- 7999, except 7210}*																		0.00	0.00	0.00	0.00	0.00
Community Ser vices	(Functions 5000- 5999)																		0.0	0.00	200,219.10	0.00	200,219.10
Ancillary Services	(Functions 4000- 4999)	0.00	2,732,366.08	00.0	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00'0	0.00	0.00	0.00	0.00	0.0	00.00			2,732,366.08
Pupil Transportation	(Function 3600)	00.0	116,100.00	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	5,469,628.95	0.00	0.0	0.00	0.00	0.00	5,585,728.95
Pupil Support Services	(Functions 3110- 3160 and 3900)	800	15,349,764.33	0.00	158,229.37	130,687.04	0.00	16,263.19	0.00	454,066.95	0.00	0.00	0.00	0.00	0.00	0.00	3,578,510.51	0.00	94,003.29	0.00	0.00	0.00	19,781,524.68
School Administration	(Function 2700)	3.977.78	23,342,977.84	0.00	533,411.62	396,223.54	0.00	46,256.18	0.00	218,019.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,540,866.06
Library, Media, Technology and Other Instructional Resources	(Functions 2420- 2495)	00.0	8,083,391.35	0.00	133, 158. 19	339.00	0.00	0.00	0.00	205.46	0.00	00.00	00.0	0.00	0.00	0.00	142,300.51	00.00	0.00	0.00	0.00	0.00	8,359,394.51
Instructional Supervision and Administration	(Functions 2100- 2200)	453.618.06	8,919,108.29	0.00	0.00	00.0	00.0	00.00	00.00	275,804,10	00.0	0.00	0:00	0.00	0:00	00.00	2,530,284.09	0.00	0.00	00:0	0.00	0.00	12, 178, 814.54
Instruction	(Functions 1000- 1999)	1,147,596,15	171,732,409.36	0.00	1,711,467.10	1,107,190.46	0.00	7,459.06	0.00	5, 199, 181.26	0.00	0.00	0.00	0.00	0.00	0.00	46,541,787.75	0.00	61,316.75	0.00		0.00	227,508,407.89
	Type of Program	Pre-Kindergarten	Regular Education, K-12	Atternativ e Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools	Specialized Secondary Programs	Career Technical Education	Regular Education, Adult	Adult Independent Study Centers	Adult Correctional Education	Adult Career Technical Education	Bilingual	Migrant Education	Special Education	ROC/P	Nonagency - Educational	Nonagency - Other	Community Services	Child Care and Development Services	arged Costs
	Goal	Instructional Goals 0001 F		3100 4	3200 0	3300	3400 0	3550 0	3700 \$	3800	4110 F	4610 /	4620 /	4630 /	4760 E	4850 h	5000-5999	6000 F	Other Goals 7110 h	7150 1	8100 0	8500	Total Direct Charged Costs

* Functions 7100-7199 for goals 8100 and 8500

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCR, Version 4

Unified	County	
Orange	Orange	

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

30 66621 0000000 Form PCR E8AANXBU52(2023-24)

		Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)	nput on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	133,496.11	0.00	0.00	133,496.11
1110	Regular Education, K-12	19,411,671.15	27,282,759.53	5,382,034.27	52,076,464.95
3100	Atternative Schools	0:00	0.00	0.00	0.00
3200	Continuation Schools	240,293.01	258,237.57	0.00	498,530.58
3300	Independent Study Centers	177,994.82	39,485.87	0.00	217,480.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	78,971.73	0.00	78,971.73
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	21,581.88	118,457.60	0.00	140,039,48
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	00.00	0.00	0.00	0.00
4620	Adult Correctional Education	0:00	0.00	0'00	0.00
4630	Adult Career Technical Education	00.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0:00	0.00	0.00	00.00
5000-5999	Special Education (allocated to 5001)	4,482,354.81	0.00	0.00	4,482,354.81
6000	Rocip	00.00	0'00	00.00	00.00
Other Goals					
7110	Nonagency - Educational	00.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0:00	0.00	0.00	00.00
Other Funds					
2	Adult Education (Fund 11)	000	0.00	0.00	0,00
:	Child Dev elopment (Fund 12)	0.00	0.00	0.00	00'00
:	Cafeteria (Funds 13 and 61)	0.00	0.00	00.00	0.00
Total Allocated Support Costs		24 467 301 78	77 77 812.30	5.382.034.27	57.627.338.35

Unaudited Actuals 2023-34 General Fund and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

30 66621 000000 Form PCR E8AANXBU52(2023-24)

4.82%	Ratto of Central Administration Costs to Direct Charged and Allocated Costs (ASID)	ω
385,253,130.21	Total Direct Charged and Allocated Costs (83 + C5)	ď
19,424,995.42	Total Direct Charged Costs in Other Funds	ŝ
0.00	Foundation (Funds 19 & 57, Objects 1000-5899, except 5100)	4
12, 534, 401.96	Calleteria (Funds 13 & 61, Objects 1000-5999, except 5100)	£
6, 880, 829.85	Child Development (Fund 12, Objects 1000-5999, except 5100)	2
9,763.61	Adult Education (Fund 11, Objects 1000-5999, except 5100)	-
	Direct Charged Costs in Other Funds	ن
365,828,134.79	Total Direct Charged and Allocated Cests in General Fund and Charter Schools Funds	Э
57,627,338.35	Total Allocated Costs (from Form PCR, Column 2, Total)	2
308,200,796.44	Total Direct Charged Cests (from PCR, Calumn 1, Total)	-
	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	еċ
18,572,979.06	Total Central Administration Costs in General Fund and Charter Schodis Funds	Q
3,488,922.26	Centralized Data Processing (Funds 01, 08, and 62, Function 7700, Goal 0000, Objects 1000-7899)	4
11,680,585.08	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 17210, Goal 0000, Objects 1000-7399)	в
0.00	External Financial Audits (Funds 01, 08, and 52, Functions 7190-7191, Goals 0000-6598 and 9000, Objects 1000 - 7999)	2
3,403,471.72	Board and Superintendent (Funds 01, 09, and 62, Functione 710b-7180, Geals 0000-5898 and 9000, Objects 1000-7869)	4
	Central Administration Costs in General Fund and Charter Schools Funds	Å

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

30 66621 0000000 Form PCR E8AANXBU52(2023-24)

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	162,971.28				162,971.28
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0:00
Facilities Acquisition & Construction (Objects 1000-6700)		N 5 101	7,542,283.68		7,542,283.68
Other Outgo (Objects 1000 - 7999)		3		11,460,635.62	11,460,635,62
Total Other Costs	162,971.28	00'0	7,542,283.68	11,460,635.62	19, 165, 890, 58

Unaudited Actuals General Fund Special Education Revenue Allocations (Optional)

Description		2023-24 Actual	2024-25 Budget	% Diff.
SELPA Nam	e: (BM)			
Date allocat	ion plan approved by SELPA governance:			
I. TOTAL SE	LPA REVENUES			
Α.	Base Plus Taxes and Excess ERAF			
	1. Base Apportionment			0.00%
	2. Local Special Education Property Taxes			0.00%
	3. Applicable Excess ERAF			0.00%
	4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
В.	Program Specialist/Regionalized Services Apportionment			0.00%
С.	Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D.	Low Incidence Apportionment			0.00%
E.	Out of Home Care Apportionment			0.009
F.	Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G.	Adjustment for NSS with Declining Enrollment			0.00%
н.	Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I.	Federal IDEA Local Assistance Grants - Preschool			0.00%
J.	Federal IDEA - Section 619 Preschool			0.00%
К.	Other Federal Discretionary Grants			0,00%
L.	Other Adjustments			0.00%
М.	Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCA	TION TO SELPA MEMBERS			
	Orange Unified (BM00)			0.0%
	Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer				
Name:				
Title: Phone:				
FILUNE.				

Orange County	2023-24 A 2023-22	2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-CY)	Comparison Yei yy LEA (LE-CY)	7				E8AAN	Report SEMA E8AANXBU52(2023-24)
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								3,172.00
OTAL EXPENDITURES	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	512,141.53	0.00	935,390.53	0.00	634,395.12	20,796,348.94		22,878,276.12
2000-2999	Classified Salaries	401,697.61	0.00	0.00	00.00	327,483.00	11,335,590.05		12,064,770.66
3000-3999	Employ ee Benefits	416,143.97	00.00	434,751.78	445.00	367,886.53	14,834,370.30		16,053,597.58
4000-4999	Books and Supplies	3,120.28	00.00	0.00	00.0	2,789.87	657,331.22		663,241.37
5000-5999	Services and Other Operating Expenditures	60,561.60	0.00	1,305.33	00.0	9,096.86	6,401,472.83		6,472,436.62
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	00.00	0.00	00.0	00.00	130,189.46		130,189.46
7130	State Special Schools	0.00	00.00	00'0	00'0	00.00	00.00		0.00
7430-7439	Debt Service	0.00	00.00	00.0	00'0	00.00	0.00		0.00
	Total Direct Costs	1,393,664.99	0.00	1,371,447.64	445.00	1,341,651.38	54,155,302.80	0.00	58,262,511.81
7310	Transfers of Indirect Costs	876.91	00.00	0.00	3,311.40	5,792.69	1,049,420.53		1,059,401.53
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	00'0	00.0	0.00	0.00		00.0
PCRA	Program Cost Report Allocations	4,482,354.76							4,482,354.76
	Total Indirect Costs and PCR Allocations	4,483,231.67	00.00	00.0	3,311.40	5,792.69	1,049,420.53	0.00	5,541,756.29
	TOTAL COSTS	5,876,896.66	0.00	1,371,447.64	3,756.40	1,347,444.07	55,204,723.33	0.00	63,804,268.10
EDERAL EXPENDITUR 1000-1999	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) 1000-1999 Certificated Salaries	12,239,70	0.00	115,937,35	00.0	182,496.59	1,285,628.70		1,596,302.34
2000-2999	Classified Salaries	9,872.37	0.00	0.00	0.00	328,229.75	2,893,544.30		3,231,646.42
3000-3999	Employ ee Benefits	7,495.87	00.00	40,359.50	0.00	113,187.31	1,468,142.61		1,629,185.29
4000-4999	Books and Supplies	1,128.15	00.00	00:0	00.00	00'0	1,250.31		2,378.46
5000-5999	Services and Other Operating Expenditures	159.00	00.00	00.00	00.0	0.00	122,995.74		123,154.74
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	00.0	0.00	0.00	0.00		0.00
7130	State Special Schools	00.0	0.00	00.0	00.0	00.0	0.00		0.00
7430-7439	Debt Service	0.00	00.00	00.0	00.0	0.00	0.00		0.00
	Total Direct Costs	30,895.09	00.00	156,296.85	00.00	623,913.65	5,771,561.66	00'0	6,582,667.25
7310	Transfers of Indirect Costs	703.91	00.00	00.0	00.00	5,139.89	168,190.13		174,033.93
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	00.0	00.00	0.00	0.00		0.00
	Total Indirect Costs	703.91	00.00	00.0	00.00	5,139.89	168, 190.13	0.00	174,033.93
	TOTAL BEFORE OBJECT 8980	31,599.00	00.00	156,296.85	00.00	629,053.54	5,939,751.79	0.00	6,756,701.18
8980	Less: Contributions from Unrestricted Rev enues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410- 5810, goals 5000-5999)								82,983.35
	TOTAL COSTS								C CTO 717 00

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Object Code	Description	Special 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
TATE AND LOCAL EXP	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	499,901.83	0.00	819,453.18	0.00	451,898.53	19,510,720.24		21,281,973.78
2000-2999	Classified Salaries	391,825.24	0.00	0.00	0.00	(746.75)	8,442,045.75		8,833,124.24
3000-3999	Employ ee Benefits	408,648.10	0.00	394,392.28	445.00	254,699.22	13,366,227.69		14,424,412.29
4000-4999	Books and Supplies	1,992.13	0.00	0.00	00.0	2,789.87	656,080.91		660,862.91
5000-5999	Services and Other Operating Expenditures	60,402.60	0.00	1,305.33	0.00	9,096.86	6,278,477.09		6,349,281.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	00.00	00.00	130, 189.46		130,189.46
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	00'0		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	00.0	00'0		0.00
	Total Direct Costs	1,362,769.90	0.00	1,215,150.79	445.00	717,737.73	48,383,741.14	00.00	51,679,844.56
7310	Transfers of Indirect Costs	173.00	0.00	0.00	3,311.40	652.80	881,230.40		885,367.60
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00'0	00.0		0.00
PCRA	Program Cost Report Allocations	4,482,354.76							4,482,354,76
	Total Indirect Costs and PCR Allocations	4,482,527.76	0.00	0.00	3,311.40	652.80	881,230.40	00.0	5,367,722.36
	TOTAL BEFORE OBJECT 8980	5,845,297.66	0.00	1,215,150.79	3,756.40	718,390.53	49,264,971.54	00.0	57,047,566.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								82,983.35
	TOTAL COSTS								57, 130, 550, 27
OCAL EXPENDITURES	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	403,188.07	0.00	326,227.02	00.00	00.00	00.00		729,415.09
2000-2999	Classified Salaries	0.00	0.00	0.00	00'0	00.00	3,137,068.51		3,137,068.51
3000-3999	Employ ee Benefits	121,980.25	0.00	107,697.99	00.0	00.00	1,796,223.90		2,025,902.14
4000-4999	Books and Supplies	0.00	0.00	0.00	00.0	00.00	604,164.18		604,164.18
5000-5999	Services and Other Operating Expenditures	11,988.68	0.00	1,295.33	00.0	0.00	802.36		14,086.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	00.0	0.00	130, 189.46		130,189.46
7130	State Special Schools	0.00	0.00	0.00	00.0	00'0	00.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	00.00	00.00	00.00		0.00
	Total Direct Costs	537,157.00	0.00	435,220.34	00.0	00.00	5,668,448.41	00.0	6,640,825.75
7310	Transfers of Indirect Costs	173.00	0.00	0.00	00.0	0.00	00.00		173.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	00.00	00.00	00.00		0.00
	Total Indirect Costs	173.00	0.00	0.00	00.0	00.00	00.0	00.0	173.00
	TOTAL BEFORE OBJECT 8980	537,330.00	0.00	435,220.34	0.00	00.00	5,668,448.41	0.00	6,640,998.75
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								10 000 00

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Unified	County
Orange	Orange

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

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)

Adjustments* Total	21,779,811.66 28,503,793.76
Spec. Education, Ages 5-22 (Goal 5760) A	
Special Education, Preschool Students (Goal 5730)	
Special Education, Infants (Goal 5710)	
Regionalized Program Specialist (Goal 5060)	
Regionalized Services (Goal 5050)	
Special Education, Unspecified (Goal 5001)	
Description	Contributions from Unrestricted Rev enues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) TOTAL COSTS
Object Code	8980

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

Drange Unified Drange County	Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2022-23 Expenditures by LEA (LE-PY)		30 66621 000000 Report SEMA E8AANXBU52(2023-24
2022-23 Expenditures		A. State and Local	B. Local Only
	 Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section 	57,130,514.30	26,383,571.51
	 Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) 		
	 Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) 		
	4. Enter any other adjustments, not included in Line 1 (explain below)		
	5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation		
	(Sum lines 1 through 4)	57,130,514.30	26,383,571.51
C. Unduplicated Pupil Count 1. Enter the	d Pupil Count 1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA,		
	2022-23 Expenditures by LEA (LE-CY) worksheet 2. Enter any adjustments not included in Line C1 (explain below)	3,370.00	

3,370.00

3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation

(Line C1 plus Line C2)

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)		• 2023-24	 which it is currently e revised sections difures to the nethods back to FY 	basis; (3) local	poses and for the		. Reductions may E Exemption			ed by the SEA,						Local Only		0.00		
		orm together with the	the same method by 3.B.1, and 3.B.2. Th aaring 2023-24 exper or each of the four r	ures on a per capita	ooth for historical pu		quired MOE standard nclude the IDEA MO			rogram, as determin						State and Local		0.00		
		SELPA, submit this f	laintained effort using sections 3.A.1, 3.A.2. nsure the LEA is comp neet tracks the result f	tate and local expendit	esults are necessary t		e a reduction to the rec A must complete and i			exceptionally costly p				lities.		8				
		f a member of a o the CDE.	which the LEA m nake changes to arison y ear. To e The SYT worksh et is av ailable	; (2) combined st	nethods. These r		ou may calculate 1s below, the LE/			ability that is an		hild		on of school faci						antly
Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)	Orange Unified (BM)	This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-CY) Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by	Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the LEA to compare the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent Tiscal year the LEA method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the approxement Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY approximate comparison year. To ensure the LEA Most complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY active is the baseline year for LEA MDE calculations established by the Office of Special Education Programs. The SYT worksheet tracks the result for each of the four methods back to FY at:http://www.cde.ca.gov/sp/se/as/documents/subseqytrickwefsht.As	There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures: (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.	The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.	Exempt Reduction Under 34 CFR Section 300.204	If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls	 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	2. A decrease in the enrollment of children with disabilities.	3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA because the child:	a. Has left the jurisdiction of the agency;	b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or	c. No longer needs the program of special education.	4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.	5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).	Provide the condition number, if any , to be used in the calculation below:		Total exempt reductions	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.
	SELPA:	This form is use Expenditures by	Per the federal establishing the allow the LEA to appropriate com 2011-12, which i at:http://www.cd	There are four n expenditures on	The LEA is only possibility that t	SECTION 1													SECTION 2	
Orange Unified Orange County																				

Orange Unified Orange County		Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)		30 66621 0000000 Report SEMA E8AANXBU52(2023-24)
	SELPA:	Orange Unified (BM) 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 autorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for earby interventing services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].		
		Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	State and Local	Locał Only
		Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - 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 y ear funding (IDEA Section 619 - Resource 3315)	I	
		Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	(4) 00.0	
		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) (1) 0.00	
		Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

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

30 66521 0000000 Report SEMA E8AANXBU52(2023-24)

SELPA:	Orange Unified (BM)			
SECTION 3		Column A	Column B	Column C
		Actual Expenditures (LE-CY Workheet)	Actual Expenditures Comparison Year	Difference
A. COMBINED 1.	 A. COMBINED STATE AND LOCAL EXPENDITURES METHOD Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 	FY 2023-24	2022-23	(A - B)
	a. Total special education expenditures b. Less: Evnenditures naid from federal sources	63,804,268.10 6 6 7 3 7 4 7 0 2		
	c. Expenditures paid from state and local sources	57,130,550.27	57, 130, 514.30	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison y ear's expenditures, adjusted for MOE calculation		57,130,514.30	
	Less: Exempt reduction(s) for SECTION1		00.0	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	57,130,550.27	57, 130, 514.30	35.97
	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.			
		Actual	Comparison Year	
ત્	Under "Comparison Y ear," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.	FY 2023-24	2021-22	Difference
	a. Total special education expenditures	63,804,268.10		
	b. Less: Expenditures paid from federal sources	6,673,717.83		
	c. Expenditures paid from state and local sources	57,130,550.27	57,130,314.30	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		57,130,314.30	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	57,130,550.27	57,130,314.30	
	d. Special education unduplicated pupil count	3,172.00	3,206.00	
	e. Per capita state and local expenditures (A2c/A2d)	18,010.89	17,819.81	191.08
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Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A) Unaudited Actuals

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)

> **Orange Unified (BM)** SELPA:

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

B. LOCAL

L EXI	L EXPENDITURES ONLY METHOD				
		Actual	Comparison Year		
		FY 2023-24	2018-2019	Difference	
÷	Under "Comparison Y ear." enter the most recent y ear in which MOE compliance was met using the actual vs. actual method based on local expenditures only.				
	a. Expenditures paid from local sources	28,503,793.76	40,808,523.36		
	Add/Less: Adjustments required for MOE calculation		0.00		
	Comparison year's expenditures, adjusted for MOE calculation		40,808,523.36		
	Less: Exempt reduction(s) from SECTION 1		0.00		
	Less: 50% reduction from SECTION 2		0.00		
	Net expenditures paid from local sources	28,503,793.76	40,808,523.36	(12,304,729.60)	
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .				
		Actual	Comparison Year		
		FY 2023-24	2017-18	Difference	
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.				
	a. Expenditures paid from local sources	28,503,793.76	40,757,779.87		
	Add/Less: Adjustments required for MOE calculation		0.00		

If the difference in Column C for the Section 3.8.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

(3,220.52)

0.00 0.00 40,757,779.87 3,339.00 12,206.58

> 28,503,793.76 3,172.00 8,986.06

40,757,779.87

Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

b. Special education unduplicated pupil count Net expenditures paid from local sources

c. Per capita local expenditures(B2a/ B2b)

Sue Singh, Ed. D	(714) 628-5550
Contact Name	Telephone Number
Chief Executive Officer-SELPA/Special Educations	ssingh@orangeusd.org

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Orange Unified (BM)

SELPA: Title

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

111-86

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)

Email Address

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Expenditures by SELPA (SE-CY)

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employ ee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.0
7430-7439	Debt Service			00.0
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			00.0
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	00.0
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employ ee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			00.0
7430-7439	Debt Service			00.0
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			00.0
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS			000

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SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by SELPA (SE-CY)

30 66621 0000000 Report SEMA E8AANXBU52(2023-24)

Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.0
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.0	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	00.0	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Unified	County
Orange	Orange

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

30 66621 0000000 Report SEMB E8AANXBU52(2023-24)

Object Code Description Object Code Description Option Description Interview UNDUPLICATED PUPIL COUNTION Interview Interview Interview <th>Description UNDUPLICATED PUPIL COUNT</th> <th>Special Education</th> <th></th> <th>Regionalized</th> <th>Special</th> <th>Special Education,</th> <th>Spec.</th> <th></th> <th></th>	Description UNDUPLICATED PUPIL COUNT	Special Education		Regionalized	Special	Special Education,	Spec.		
ТОТАL	UPLICATED PUPIL COUNT	Unspecified (Goal 5001)	Services (Goal 5050)	Program Specialist (Goal 5060)	Education, Infants (Goal 5710)	Preschool Students (Goal 5730)	Ages 5-22 (Goal 5760)	Adjustments*	Total
Тотац									3,127.00
	62; resources 0000-9999)	and the second se	And a state of the second s	A - No	adds - consider understation				
		560,400.00	0.00	903,517.00	0.00	602,815.00	21,118,816.00		23, 185, 548.00
		451,360.00	0.00	0,00	0.00	169,385.00	11,072,073.00		11,692,818.00
		480,788.00	0.00	444, 144.00	467.00	331,906.00	15,367,085.00		16,624,390.00
		8,148.00	0.00	0.00	0.00	2,098.00	735,930.00		746,176.00
	ng Expenditures	41,300.00	0.00	2,000.00	0.00	1,859.00	7,141,170.00		7,186,329.00
	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	140,000.00		140,000,00
		0.00	0.00	0.00	0.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	0.00	00.00		0.00
Total Direct Costs		1,541,996.00	0.00	1,349,661.00	467.00	1,108,063.00	55,575,074.00	0.00	59,575,261.00
7310 Transfers of Indirect Costs		762.00	0.00	0.00	3,685.00	5,720.00	2,037,805.00		2,047,972.00
7350 Transfers of Indirect Costs - Interfund	- Interfund	0.00	0.00	0.00	0.00	0.00	00.00		0.00
Total Indirect Costs	1	762.00	0.00	0.00	3,685.00	5,720.00	2,037,805.00	0.00	2,047,972.00
TOTAL COSTS		1,542,758.00	0.00	1,349,661.00	4,152.00	1,113,783.00	57,612,879.00	0.00	61,623,233.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385,	;; resources 0000-2999, 3385, & 6000-9999)								
1000-1999 Certificated Salaries		549,003.00	0.00	763, 121.00	0,00	407,318.00	20,632,722.00		22,352,164.00
2000-2999 Classified Salaries		435,575.00	0.00	0.00	0.00	00.00	8,048,843.00		8,484,418.00
3000-3999 Employ ee Benef its		475,867.00	0.00	393,303.00	467.00	252,655.00	14,036,412.00		15, 158, 704.00
4000-4999 Books and Supplies	8	6,648.00	0.00	0.00	0.00	00.00	700,875.00		707,523.00
5000-5999 Services and Other Operating Expenditures	ng Expenditures	40,310.00	00.0	2,000.00	0.00	00.0	7,083,814.00		7, 126, 124.00
6000-6999 Capital Outlay (except objec	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	00.00	0.00	0.00	00.0	140,000.00		140,000.00
7130 State Special Schools		0.00	0.00	0.00	0,00	00.00	0.00		0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	00.0	00.00		0.00
Total Direct Costs		1,507,403.00	0.00	1,158,424.00	467.00	659,973.00	50,642,666.00	0.00	53,968,933.00
7310 Transfers of Indirect Costs		0.00	0.00	0.00	3,685.00	00'0	1,794,594.00		1,798,279.00
7350 Transfers of Indirect Costs - Interfund	- Interfund	0.00	0.00	0.00	0.00	00.0	0.00		0.00
Total Indirect Costs		0.00	0.00	0.00	3,685.00	00'00	1,794,594.00	0.00	1,798,279.00
TOTAL BEFORE OBJECT 8980		1,507,403.00	0.00	1,158,424.00	4,152.00	659,973.00	52,437,260.00	0.00	55,767,212.00
8980 Contributions from Unrestric 3310-3400, except 3385, all 5000-5999)	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								(841,387.00)
INIAL CUSIS									54,925,825.00

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Unified	County
Orange	Orange

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

30 66521 0000000 Report SEMB E8AANXBU52(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	380,742.00	00.0	268,356.00	00.0	00.0	48,405.00		697,503.00
2000-2999	Classified Salaries	00.0	0.00	00.0	00.00	00.0	2,936,155.00		2,936,155.00
3000-3999	Employ ee Benefits	120,434.00	0.00	100,104.00	00.00	00.0	1,640,907.00		1,861,445.00
4000-4999	Books and Supplies	00.0	0.00	00.0	00.00	00.0	651,925.00		651,925.00
5000-5999	Services and Other Operating Expenditures	15,300.00	00.0	2,000.00	00.00	00.00	306,053.00		323, 353, 00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	00.00	00.0	140,000.00		140,000.00
7130	State Special Schools	00.0	0.00	00'0	00.00	00:0	0.00		0.00
7430-7439	Debt Service	00'0	0.00	00.0	0.00	00:0	0.00		0.00
	Total Direct Costs	516,476.00	0.00	370,460.00	00.00	00'0	5,723,445.00	0.00	6,610,381.00
7310	Transfers of Indirect Costs	00.00	0.00	00.00	00.00	00'0	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	00'0	0.00	00.0	00.00	00'0	00.00		0.00
	Total Indirect Costs	00.00	0.00	00.00	00.00	00.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	516,476.00	00:00	370,460.00	00.00	00.00	5,723,445.00	0.00	6,610,381.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								(841,387.00)
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)								25,508,007.00
	TOTAL COSTS								31,277,001.00

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

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Orange Unimed Orange County		Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Ye. 2023-24 Expenditures by LEA (LE-B)	oecial Education Maintenance of Eff 4-25 Budget vs. Actual Comparison 2023-24 Expenditures by LEA (LE-B)	special Education Maintenance of Enor 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)					J E8AAN	30 66521 000000 Report SEMB E8AANXBU52(2023-24)
Object Code	Description	Special Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Special Education, Preschool Students (Goal 5730)	Spec. Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT			in the second						3,127.00
TOTA	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)		and the foreign and the foreign and the foreign and the second second second second second second second second	Anti-Aline - and training or - angle and			· · · · · · · · · · · · · · · · · · ·	The present line super-prese trape - minute in the set	and where the manufacture of the part of the	
1000-1999	Certificated Salaries	512,141.53	0.00	935,390.53	00.00	634,395.12	20,796,348.94	00.00		22,878,276.12
2000-2999	Classified Salaries	401,697.61	0.00	0.00	0.00	327,483.00	11,335,590.05	00.00		12,064,770.66
3000-3999	Employ ee Benef its	416,143.97	0.00	434,751.78	445.00	367,886.53	14,834,370.30	00.0		16,053,597.58
4000-4999	Books and Supplies	3,120.28	0.00	0.00	0.00	2,789.87	657,331.22	0.00		663,241.37
5000-5999	Services and Other Operating Expenditures	60,561.60	0.00	1,305.33	0.00	9,096.86	6,401,472.83	0.00		6,472,436.62
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	00.0	0.00	00.00	130, 189.46	0.00		130, 189.46
7130	State Special Schools	00.00	0.00	00.0	0.00	00'00	0.00	00.0		0.00
7430-7439	Debt Service	00.0	0.00	00.00	0.00	0,00	0.00	00.00		0.00
	Total Direct Costs	1,393,664.99	0.00	1,371,447.64	445.00	1,341,651.38	54, 155, 302.80	0.00	0.00	58,262,511.81
7310	Transfers of Indirect Costs	876.91	0.00	00.0	3,311.40	5,792.69	1,049,420.53	00.00		1,059,401.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0:00	00.00	00.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,482,354.76								4,482,354.76
	Total Indirect Costs	876.91	0.00	0.00	3,311.40	5,792.69	1,049,420.53	00.0	00.00	1,059,401.53
	TOTAL COSTS	1,394,541.90	0.00	1,371,447.64	3,756.40	1,347,444.07	55,204,723.33	00.00	00:0	59,321,913.34
FEDERAL EXP 1000-1999	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) 1000-1999 Certificated Salaries	12.239.70	0.0	115.937.35	0.00	182.496.59	1.285.628.70	0.00		1.596.302.34
2000-2999	Classified Salaries	9,872.37	0.00	0.00	0.00	328,229.75	2,893,544.30	0.00		3,231,646.42
3000-3999	Employ ee Benef its	7,495.87	00'0	40,359.50	0.00	113,187.31	1,468,142.61	00.0		1,629,185.29
4000-4999	Books and Supplies	1,128.15	0.00	00.0	0.00	00.0	1,250.31	00.0		2,378.46
5000-5999	Services and Other Operating Expenditures	159.00	0.00	00'0	0.00	00.00	122,995.74	00.0		123, 154.74
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	00:0	0.00	00.0	00'0	00.00		0.00
7130	State Special Schools	0.00	0.00	00'0	0.00	00:0	00.00	00.00		0.0
7430-7439	Debt Service	0.00	0.00	00:0	0.00	00:0	00.0	0.00		0.0
	Total Direct Costs	30,895.09	00.00	156,296.85	00.00	623,913.65	5,771,561.66	0.00	00.0	6,582,667.25
7310	Transfers of Indirect Costs	703.91	0.00	00'0	0.00	5,139.89	168, 190.13	00.00		174,033.93
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	00.0	0.00	00.0	00'0	00.0		0.00
	Total Indirect Costs	703.91	0.00	00.0	0.00	5,139.89	168, 190.13	00.00	0.00	174,033.93
	TOTAL BEFORE OBJECT 8980	31,599.00	0.00	156,296.85	00.00	629,053.54	5,939,751.79	00.00	0.00	6,756,701.18
8980	Less: Contributions from Unrestricted Rev enues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)									82,983,35
	TOTAL COSTS									00 212 00 9

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Orange County Orange County		Special Ec 2024-25 Bud 2023-24	Special Education Maintenance of Effort 24-25 Budget vs. Actual Comparison Ye. 2023-24 Expenditures by LEA (LE-B)	Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)	_				E8AA	30 66621 0000000 Report SEMB E8AANXBU52(2023-24)
Object Code	Description	Special 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. Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	A djustments*	Total
STATE AND LO	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	499,901.83	0.00	819,453.18	00'0	451,898.53	19,510,720.24	0.00		21,281,973.78
2000-2999	Classified Salaries	391,825.24	0.00	00.00	00.00	(746.75)	8,442,045.75	0,00		8,833,124.24
3000-3999	Employ ee Benef its	408,648.10	0.00	394,392.28	445.00	254,699.22	13,366,227.69	0.00		14,424,412.29
4000-4999	Books and Supplies	1,992.13	0.00	0.00	00'0	2,789.87	656,080.91	0.0		660,862.91
5000-5999	Services and Other Operating Expenditures	60,402.60	0.00	1,305.33	00.00	9,096.86	6,278,477.09	0.00		6,349,281.88
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00'0	00.00	0.00	00.00	00.00	130,189.46	0.00		130,189.46
7130	State Special Schools	00'0	00.0	0.00	00.0	00'0	00'00	0.0		0.0
7430-7439	Debt Service	00.0	0.00	00.00	00.00	0.00	00.00	0.00		0.00
	Total Direct Costs	1,362,769.90	00.00	1,215,150.79	445.00	717,737.73	48,383,741.14	0.00	0.00	51,679,844.56
7310	Transfers of Indirect Costs	173.00	0.00	00.00	3,311.40	652.80	881,230.40	0.00		885,367.60
7350	Transfers of Indirect Costs - Interfund	00'0	00.00	00.00	00.0	00.0	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	4,482,354.76								4,482,354.76
	Total Indirect Costs	173.00	0.00	00.00	3,311.40	652.80	881,230.40	0.00	0.00	885,367.60
	TOTAL BEFORE OBJECT 8980	1,362,942.90	00.00	1,215,150.79	3,756.40	718,390.53	49,264,971.54	0.00	0.00	52,565,212.16
0868	Contributions from Unrestricted Rev enues to Federal Resources (from Federal Expenditures section)									82,983.35
	TOTAL COSTS									52,648,195.51
LOCAL EXF	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	403, 188.07	00.00	326,227.02	00.00	0.00	0.00	0.00		729,415.09
2000-2999	Classified Salaries	0.00	0.00	00.00	00.00	00.00	3,137,068.51	0.00		3, 137,068.51
3000-3999	Employ ee Benefits	121,980.25	00.00	107,697.99	00.00	00.00	1,796,223.90	0.00		2,025,902.14
4000-4999	Books and Supplies	0.00	0.00	0.00	00.00	0.00	604,164.18	0.00		604,164.18
5000-5999	Services and Other Operating Expenditures	11,988.68	0.00	1,295.33	00.00	00.00	802.36	0.00		14,086.37
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.0	00.00	00.00	00.00	00.00	130,189.46	0.00		130,189.46
7130	State Special Schools	00.0	00.00	00.00	00'0	00.0	00.00	0.00		0.00
7430-7439	Debt Service	00'0	0.00	00.00	00'0	00.00	00.00	0.00		0.00
	Total Direct Costs	537, 157.00	0.00	435,220.34	00.00	00.00	5,668,448.41	0.00	0.00	6,640,825.75
7310	Transfers of Indirect Costs	173.00	00.00	00.00	00.00	00.00	00.00	0.00		173.00
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	00.00	00.00	00.00	0.00	0.00		0.00
	Total Indirect Costs	173.00	00.00	0.00	0.00	00.00	00.00	00'0	0.00	173.00
	TOTAL BEFORE OBJECT 8980	537,330.00	0.00	435,220,34	0.00	0.00	5,668,448.41	0.00	0.00	6,640,998.75

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

30 66621 0000000 Report SEMB E8AANXBU52(2023-24)

Object Code Description Spe Educi Unspe (Goal 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) (Goal 8980 Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, all goals; resources									
	Special Special Education, Ree Unspecified \$ (Goal 5001) (G	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	from					1000			82,983.35
	¥ 666								21,779,811.66
TOTAL COSTS									28,503,793.76

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

Orange Unified Orange County		Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)	30 66621 000000 Report SEMB E8AANXBU52(2023-24)
	SELPA:	Orange Unified (BM)	
	This form is u LEA (LB-B) an	This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit this form together with the 2024-25 Budget by	A, submit this form together with the 2024-25 Budget by
	Per the feders establishing th the LEA to coi to the appropr to FY 2011-12 http://www.cde	Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 on pairson year. To meet the requirement of the Subsequent Years Rule, the LMC-B 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 budgeted expenditures to the most recent fiscal year the LEA is comparing 2024-25 budgeted expenditures to the most recent fiscal year the LEA is comparing 2024-25 budgeted expenditures to the most recent fiscal year the LEA is comparing 2024-25 budgeted expenditures to the most recent fiscal year the LEA is comparing 2024-25 budgeted expenditures to the most recent fiscal year the LEA is comparing 2024-25 budgeted expenditures to the most recent fiscal year the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet the result for each of the four methods back to F 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: "http://www.cde.ca.gov/sp/se/as/documents/subseqytrickwhsht.xls."	ed effort using the same method by which it is currently 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow ure the LEA is comparing 2024-25 budgeted expenditures teet tracks the result for each of the four methods back
	There are four expenditures c	There are four methods that the LEA can use to demonstrate the eligibility 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.	ocal expenditures on a per capita basis; (3) local
	The LEA is on possibility that	The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.	are necessary both for historical purposes and for the
	SECTION 1	Exempt Reduction Under 34 CFR Section 300.204	
		If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.	uction to the required MOE standard. Reductions may complete and include the IDEA MOE Exemption
		 Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. 	
		2. A decrease in the enrollment of children with disabilities.	
		3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally cosity program, as determined by the SEA, because the child:	tionally costly program, as determined by the SEA,
		a. Has left the jurisdiction of the agency;	
		b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or	
		c. No longer needs the program of special education.	
		4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.	
		5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).	
		Provide the condition number, if any, to be used in the calculation below:	State and Local Local Only
			3,530,629,62
		Total exempt reductions	3,356,629.62
	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.	

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Orange Unified (BM)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

30 66521 0000000 Report SEMB E8AANXBU52(2023-24)

SECTION 3		Column A	Column B	Column C
		Budgeted Amounts (LB-B Worksheet)	Actual Expenditures Comparison Year	Difference
	A CAMBINED STATE AND LOCAL EVERNDITUDES METUOD	FY 2024-25	2023-2024	(A - B)
	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	61,623,233.00		
	b. Less: Expenditures paid from federal sources	6,697,408.00		
	c. Expenditures paid from state and local sources	54,925,825.00	57,130,550.27	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison y ear's expenditures, adjusted for MOE calculation		57, 130, 550.27	
	Less: Exempt reduction(s) from SECTION 1		3,356,629.62	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	54,925,825.00	53,773,920.65	1, 151, 904.35
	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.			
		Budgeted Amounts	Comparison Year	
		FY 2024-25	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 the per capita state and local expenditures.			
	a. Total special education expenditures	61,623,233.00		
	b. Less: Expenditures paid from federal sources	6,697,408.00		
	c. Expenditures paid from state and local sources	54,925,825.00	57, 130, 550.27	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison y ear's expenditures, adjusted for MOE calculation		57,130,550.27	
	Less: Exempt reduction(s) from SECTION 1		3,356,629.62	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	54,925,825.00	53,773,920.65	
	d. Special education unduplicated pupil count	3,127.00	3,172.00	
	e. Per capita state and local expenditures (A2c/A2d)	17,565.02	16,952.69	612.34
	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.	apita state and local expe	nditures.	

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

30 66621 0000000 Report SEMB E8AANXBU52(2023-24)

Orange Unified (BM)	
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B. LOCAL EXPENDITURES ONLY METHOD

Difference	(9, 531, 522.36)	Difference	(3,031.91)
Comparison Year 2018-2019	40,808,523.36 0.00 40,808,523.36 0.00 40,808,523.36	Comparison Year 2017-18 40,757,779.87 40,757,779.87 0.00 40,757,779.87 3,127.00	13,034.15 only
Budget FY 2024-25	31,277,001.00 31,277,001.00 al expenditures only.	Budget FY 2024-25 31,277,001.00 31,277,001.00 31,277,001.00	10,002.24 capita local expenditures o
, Under "Comparison Y ear," enter the most recent y ear in which MOE compliance was met using the actual vs. actual method 1.	a. Expenditures paid from local sources 31,277,001.0 Add/Less: Adjustments required for MOE calculation 31,277,001.0 Comparison y ear's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 31,277,001.0 Net expenditures paid from local sources 31,277,001.0 If the difference in Column C for the Section 3.8.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.	 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from Iocal sources Net expenditures paid from local sources Special education unduplicated pupil count 	c. Per capita local expenditures (B2a/B2b) 10,002.24 11, 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.

Sue Singh, Ed. D	(714) €	(714) 628-5550
Contact Name	Teleph	Telephone Number
Chief Executive Officer-SELPA/Special Education	ssingh	ssingh@orangeusd.org
	Email	email Address

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

Orange Unified (BM)

	_			·		
(00.16) Certificated Salients Certifica		Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
$ \begin{array}{cccc} \label{conditional} \medsion (0.000) \medsion $	TOTAL BUDGET - All Sources					
200368 Clashine consists Clas			Certificated Salaries			0.00
0000300 Empiye Benefic			Classified Salaries			0.00
000-686 000-680 <			Employ ee Benef its			0.00
000-6680 Services and Other Openating Expendituees Early and Other Openating Expenditures Early and Other Openating Expendit			Books and Supplies			0.00
000-6680 Could with (where only (wher			Services and Other Operating Expenditures			0.00
7130State Special SchoolsState			Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
740-743e Debt Service Debt Service <td></td> <td></td> <td>State Special Schools</td> <td></td> <td></td> <td>0.00</td>			State Special Schools			0.00
$\label{eq:local_set} \mbox{Terrelevel} T$			Debt Service			0.00
730 Transfere of Indirect Costs Transfere Transfere <thtransfere< th=""> Transfere</thtransfere<>		F	Total Direct Costs	0.00	0.00	0.00
730Transfers of Indirect Costs - Interfund Total Indirect CostsTransfers of Indirect Costs			Transfers of Indirect Costs			0.00
Indel Indirect CostsCord Indirec			Transfers of Indirect Costs - Interfund			0.00
TOTAL COSTSTOTAL COS			Total Indirect Costs	0.00	0.00	0.00
100-1399 Certificated States Certificated States Certificated States 2000-2999 Conscription Cassified States Cassified States 2000-2999 Cassified States Cassified States Cassified States Cassified States 3000-3999 Employee Benefits Employee Benefits Employee Benefits Employee Benefits 4000-4999 Services and Other Operating Expenditures Employee Benefits Employee Benefits Employee Benefits 4000-4999 Services and Other Operating Expenditures Employee Benefits Employee Benefits Employee Benefits 5000-5999 Services and Other Operating Expenditures Employee Benefits Employee Benefits 7130 Taste Special Schools Service Employee Benefits Employee Benefits 7130 Taste Service Taste Service Taste Service Employee Benefits Employee Benefits 7130 Taste Service Taste Service Taste Costs Taste Costs Employee Benefits Employee Benefits 730 Taste Service Taste Costs Taster Costs Employee Benefits Empl			TOTAL COSTS	00.00	0.00	0.00
Certificated Staries Certificated Staries Classified Staries Classified Staries Classified Staries Classified Staries Employee Benefits Employee Benefits Books and Supplies Employee Benefits Services and Other Operating Expenditures Employee Benefits Services and Other Operating Expenditures Employee Benefits Services Employee Benefits Services Employee Benefits Debt Service Employee Transfers of Indirect Costs Employee Transfers of Indirect Costs 0.00 Total Direct Costs 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 TotAL COSTS 0.00	BUDGET - State and Local Sources					
Classified Salaries Classified Salaries Employ ee Benefits Employ ee Benefits Employ ee Benefits Employ ee Benefits Books and Supples Employ ee Benefits Services and Other Operating Expenditures Employ (except objects 6600, 6700, 6910 & 6920) State Special Schools Employ (except objects 6600, 6700, 6910 & 6920) State Special Schools Employ (except objects 6600, 6700, 6910 & 6920) Debt Service Tapter Special Schools Debt Service Tapter Special Schools Debt Service Tapter Costs Tararefers of Indirect Costs Indirect Costs Tararefers of Indirect Costs Employ Tararefers of Indirect Costs 0.00 Tararefers of Indirect Costs 0.00 Toral. BEFORE OBJECT 8980 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 Toral. Costs 0.00			Certificated Salaries			0.00
Employee Benefits Employee Benefits Books and Supplies Employee Renefits Books and Supplies Envices and Other Operating Expenditures Services and Other Operating Expenditures Envices Services and Other Operating Expenditures Envice Capital Outhay (except objects 6600, 6700, 6910 & 6920) Envice Debt Service Debt Service Itale Special Schools Envice Debt Service Tarsfers of Indirect Costs Itale Service Onool Itale Service Onool Itale Service Envice Itale Service Envice Itale Service Onool Itale Service			Classified Salaries			0.00
Books and Supplies Evolution Survices and Other Operating Expenditures Services and Other Operating Expenditures Evolution Second (600, 6700, 6310 & 6620) State Special Schools Eoperation Expenditures Capital Outlay (except objects 6600, 6700, 6310 & 6620) Evolution Second (600, 6700, 6310 & 6620) State Special Schools Eoperation Expenditures Capital Outlay (except objects 6600, 6700, 6310 & 6620) Evolution Debt Service Total Outlay (except objects 6600, 6700, 6310 & 6020) Debt Service Total Direct Costs Tansfers of Indirect Costs Evolution Total Indirect Costs Evolution Total Indirect Costs Evolution Total Direct Costs Evolution Total LeFORE OBJECT 8980 Evolution Contributions from Unrestricted Revenues to Federal Resources Evolution Total Losts Evolution Total Costs Evolution			Employ ee Benef its			0.00
Services and Other Operating Expenditures Event objects 6600, 6700, 6310 & 6320) Capital Outlary (except objects 6600, 6700, 6310 & 6320) State Special Schools Debt Service Tate Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Total Indirect Costs Total Costs			Books and Supplies			0.00
Capital Outlay (except objects 6600, 6700, 6910 & 6920) Eaptral Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Eaptral Special Schools State Special Schools Eaptral Special Schools Debt Service Teatal State Special Schools Debt Service Teatal Special Schools Debt Service Teatal Special Schools Transfers of Indirect Costs Eaptral Total Indirect Costs Eaptral Total Indirect Costs Eaptral Total Indirect Costs Eaptral Total Reform Eaptral Total Indirect Costs Eaptral Total Indirect Costs Eaptral Total Indirect Costs Eaptral Total Reform Eaptral Total Reform Eaptral Total Costs Eaptral Total Costs Eaptral Total Costs Eaptral Eaptral Eaptr			Services and Other Operating Expenditures			0.00
State Special Schools Edit Schools Debt Service Debt Service Table Service Total Direct Costs Transfers of Indirect Costs 0.00 Total Indirect Costs 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 TotAL COSTS 0.00			Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
Debt Service Debt Service Total Direct Costs 0.00 Transfers of Indirect Costs 0.00 Transfers of Indirect Costs 0.00 Transfers of Indirect Costs 0.00 Total Reform Unrestricted Revenues to Federal Resources 0.00 Total Costs 0.00			State Special Schools			0.00
Total Direct Costs 0.00 0.00 Transfers of Indirect Costs 0.00 0.00 Transfers of Indirect Costs 1 1 Transfers of Indirect Costs 0.00 0.00 Total Indirect Costs 0.00 0.00			Debt Service			0.00
Transfers of Indirect Costs Indirect Costs Transfers of Indirect Costs Interfund Total Indirect Costs 0.00 Total Indirect Costs 0.00 TotAL BEFORE OBJECT 8980 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 ToTAL COSTS 0.00			Total Direct Costs	0.00	0.00	0.00
Transfers of Indirect Costs - Interfund 0.00 Total Indirect Costs 0.00 ToTAL BEFORE OBJECT 8980 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 ToTAL COSTS 0.00			Transfers of Indirect Costs			0.00
Total Indirect Costs 0.00 0.00 TOTAL BEFORE OBJECT 8980 0.00 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 0.00 TOTAL COSTS 0.00 0.00			Transfers of Indirect Costs - Interfund			0.00
TOTAL BEFORE OBJECT \$980 0.00 0.00 0.00 Contributions from Unrestricted Revenues to Federal Resources 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		F	Total Indirect Costs	0.00	0.00	0.00
Contributions from Unrestricted Revenues to Federal Resources TOTAL COSTS 0.00 0.00 0.00		F	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
0.00			Contributions from Unrestricted Revenues to Federal Resources			0.00
			TOTAL COSTS	0.00	0.00	0.00

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30 66621 0000000 Report SEMB E8AANXBU52(2023-24)

SELPA:

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SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

30 66621 0000000 Report SEMB E8AANXBU52(2023-24)

Orange Unified (BM)

Object Code Object Code Operation Consistent Consis					
100-199Carticated SaleiesCentricated Saleies100-199100-199100-1901001002000-2999Cassified SalanesCassified Salanes100-1001001001003000-3999Employee Benefits1000-1001001001001004000-4999Books and SuppliesSoviese and Supplies1001001001005000-3999Books and SuppliesSoviese and SuppliesSoviese and Supplies1001001005000-3999Books and SuppliesSoviese and SuppliesSoviese and Supplies1001001007130State Specific SoviesDett Service1001001001001007130Tasters of Indirect CostsTasters of Indirect Costs1000.000.001001007310Tasters of Indirect CostsTasters of Indirect Costs1000.000.001001007310Tasters of Indirect CostsTasters of Indirect Costs0.000.000.001001007310Tasters of Indirect CostsTasters of Indirect Costs0.000.000.001001008900Contributions from Unrestricted Revenues to Federal Resources0.000.001001001001008900Contributions from Unrestricted Revenues to State Resources0.000.000.001001001001008900Contributions from Unrestricted Revenues to State Resources0.000.000.00 <th>Object Code</th> <th>Description</th> <th>Orange Unified (BM00)</th> <th>Adjustments*</th> <th>Total</th>	Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
	1000-1999	Certificated Salaries			0.00
300-389Employee BenefitsEmployee BenefitsEmployee Benefits4000-489Books and SupplesBooks and SupplesEvents and Other Operating Expanditures5000-5999Sourcesand Other Operating ExpandituresEvents and Other Operating Expanditures5000-5999Sature Special SchoolsEvents and Other Operating Expanditures7130Tatale Special SchoolsEvents estimation of the Coefficient SchoolsEvents estimation of the Coefficient Schools7310Tatale Special SchoolsTatale Special SchoolsEvents estimation of the Coefficient SchoolsEvents estimation of the Coefficient Schools7310Tatale Special SchoolsTatale Special SchoolsEvents estimation of the Coefficient estimation of the Coefficient Events estimation of the Coefficient Events estimation of the Coefficient	2000-2999	Classified Salaries			0.00
400-489Boks and SupplesBoks and Supples600-4699Services and Outer Operating ExpendituresExpires and Outer Operating Expenditures5000-5699Services and Outer Operating ExpendituresExpires and Outer Operating Expenditures7130State Special SchoolsExpires and Outer Operating Expenditures7330State Special SchoolsDebt Service7310Transfers of Indirect Costs0.007310Transfers of Indirect Costs0.007311Transfers of Indirect Costs0.007311Transfers of Indirect Costs0.007312Transfers of Indirect Costs0.007313Transfers of Indirect Costs0.007314Transfers of Indirect Costs0.007315Transfers of Indirect Costs0.007316Transfers0.007311Transfers of Indirect Costs7312Transfers of Indirect Costs7313Transfers of Indirect Costs7314Transfers7315Transfers7314Transfers7315Transfers7314Transfers7314Transfers <trr></trr>	3000-3999	Employ ee Benefits			0.00
6000-599Services and Other Operating ExpendituesExpendituesExpenditues71307130Capital Outlay (except objects 6600, 6700, 6910 & 6920)7130713071307130State Special SchoolsState Special Schools714071407130State Special SchoolsDebt ServiceDebt Service714071407310Transfers of Indirect CostsTransfers of Indirect Costs90,0090,0090,007350Transfers of Indirect CostsTransfers of Indirect Costs90,0090,0090,007350Transfers of Indirect Costs10141 Indirect Costs90,0090,0090,008900ToTAL BEFORE OBJECT 89900,000,000,0090,008900Contributions from Unrestricted Revenues to State Resources0,000,0090,008900ToTAL COSTS0,000,000,000,0070AL COSTS70AL COSTS0,000,000,000,008900ToTAL COSTS0,000,000,000,008900ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,000,000,009910ToTAL COSTS0,000,00 <td< td=""><td>4000-4999</td><td>Books and Supplies</td><td></td><td></td><td>0.00</td></td<>	4000-4999	Books and Supplies			0.00
6000-6990 Capital Outlay (accept objects 6600, 6700, 6910 & 6920) 7130 7130 7130 State Special Schools State Special Schools 7130 7130 7130 Debt Service Total Direct Costs 7130 7000 7000 7310 Tansfers of Indirect Costs Tansfers of Indirect Costs 7100 7000 7000 7350 Tansfers of Indirect Costs Tansfers of Indirect Costs 7100 7000 7000 7350 Tansfers of Indirect Costs Tansfers of Indirect Costs 7000 7000 7000 7350 Tansfers of Indirect Costs Tansfers of Indirect Costs 7000 7000 7000 7350 Tansfers of Indirect Costs Tansfers of Indirect Costs 7000 7000 7000 7350 Tansfers of Indirect Costs Tansfers of Indirect Costs 7000 7000 7000 8880 Contributions from Unrestricted Revenues to Federal Resources 0.000 0.000 7000 7000 8880 Contributions from Unrestricted Revenues to State Resources 7000 7000 7000 7000 8880 Contributions from Unrestricted Revenues to State Resources 7000 7000 7000 7000	5000-5999	Services and Other Operating Expenditures			0.00
7130 7130 State Special Schools State Special Schools State Special Schools 7430-7439 Delt Service Delt Service Delt Service 7310 Transfers of Indirect Costs Transfers of Indirect Costs Delt Service 7350 Transfers of Indirect Costs Transfers of Indirect Costs Delt Service 7350 Transfers of Indirect Costs Transfers of Indirect Costs Delt Service 7350 Transfers of Indirect Costs Transfers of Indirect Costs Delt Service 7350 ToTAL BEFORE OBJECT 8880 Do.00 Do.00 Do.00 8880 Contributions from Unrestricted Revenues to State Resources Do.00 Do.00 Do.00 8880 TOTAL COSTS TOTAL COSTS Do.00 Do.00 Do.00 Do.00	6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7430-7439 Debt Service Debt Service 7310 Tansfers of Indirect Costs 0.00 0.00 7310 Tansfers of Indirect Costs 0.00 0.00 7350 ToTAL BEFORE OBJECT 8980 0.00 0.00 8880 Contributions from Unrestricted Revenues to Federal Resources 0.00 0.00 8880 Contributions from Unrestricted Revenues to Faderal Resources 0.00 0.00 8880 ToTAL DEFORE OBJECT 9880 0.00 0.00 0.00 8880 ToTAL DEFORE OBJECT 9880 0.00 0.00 0.00 8880 ToTAL DEFORE OBJECT 9880 0.00 0.00 0.00	7130	State Special Schools			0.00
Tarantian Tarantian 0.00 0.00 0.00 7310 Transfers of Indirect Costs Transfers of Indirect Costs 0.00 0.00 7350 Transfers of Indirect Costs Transfers of Indirect Costs 0.00 0.00 0.00 7350 Transfers of Indirect Costs Transfers of Indirect Costs 0.00 0.00 0.00 7350 ToTal BEFORE OBJECT 9890 0.00 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to Federal Resources 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to State Resources 0.00 0.00 0.00 9980 ToTAL COSTS ToTAL COSTS 0.00 0.00 0.00	7430-7439	Debt Service			0.00
7310 Transfers of Indirect Costs Transfers of Indirect Costs Intensfers of Indirect Costs 7350 Transfers of Indirect Costs Intensfers of Indirect Costs Intensfers of Indirect Costs 7350 Total Indirect Costs Intensfers of Indirect Costs Intensfers of Indirect Costs 7350 Total Indirect Costs Intensfers of Indirect Costs Intensfers of Indirect Costs 8980 Contributions from Unrestricted Revenues to Federal Resources 0.00 0.00 8980 Contributions from Unrestricted Revenues to State Resources 0.00 0.00 707AL DCSTS Ontributions from Unrestricted Revenues to State Resources 0.00 0.00		Total Direct Costs	0.00	0.00	0.00
750 Transfers of Indirect Costs - Interfund 1 1 1 Total Indirect Costs Total Indirect Costs 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to State Resources (from BUDGET - State and Local Sources section) 0.00 0.00 0.00 8980 TotAL COSTS 0.00 0.00 0.00 0.00 0.00	7310	Transfers of Indirect Costs			0.00
Total Indirect Costs 0.00 0.00 0.00 TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) 0.00 0.00 8980 Contributions from Unrestricted Revenues to State Resources TOTAL DECT - State and Local Sources section) 0.00 0.00 8980 TOTAL DECT - State Resources (from BUDGET - State Resources) 0.00 0.00 8980 TOTAL COSTS 0.00 0.00	7350	Transfers of Indirect Costs - Interfund			0.00
TOTAL BEFORE OBJECT 8980 0.00 0.00 0.00 8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) 0.00 0.00 8980 Contributions from Unrestricted Revenues to State Resources TOTAL COSTS 0.00 0.00 0.00		Total Indirect Costs	0,00	0.00	0.00
890 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) 0.00 890 Contributions from Unrestricted Revenues to State Resources 0.00 707AL COSTS 0.00 0.00		TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8380 Contributions from Unrestricted Revenues to State Resources 0.00 0.00 TOTAL COSTS 0.00 0.00	8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
TOTAL COSTS 0.00 0.00	8980	Contributions from Unrestricted Revenues to State Resources			0.00
		TOTAL COSTS	0.00	0.00	0.00
	UNDUPLICATED PUPIL COUNT				00.0

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

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Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

30 66621 0000000 Form SIAA E8AANXBU52(2023-24)

	Direct Cost	s - Interfund		t Costs - rfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
01 GENERAL FUND	r							
Expenditure Detail	86,599.17	0.00	0.00	(491,961.54)				
Other Sources/Uses Detail				-	3,748,561.39	4,234,686.23		
Fund Reconciliation							3,716,623.56	4,646,632.
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	988,633.54	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							709,146.02	566,867.
10 SPECIAL EDUCATION PASS- THROUGH FUND				1.16	1.000	1.7		
Expenditure Detail						i kardi i		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	359.16	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							151.30	359.
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(1,123,675.92)	273,233.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							998,005,73	274,355.
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	31,981.75	0.00	218,368.42	0.00				
Other Sources/Uses Detail					41.85	0.00		
Fund Reconciliation							18,840.05	225,055.
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00		3-64 X X				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							120,384.00	550,604.
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00		ent in the				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,834,644.38	3,748,561.39		
Fund Reconciliation							1,679,517.57	1,402,083.

California Dept of Education SACS Financial Reporting Software - SACS V10.1

File: SIAA, Version 2

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

30 66621 0000000 Form SIAA E8AANXBU52(2023-24)

	Direct Costs	s - Interfund		t Costs - fund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS								
REDUCTION FUND			1.000	S. 240.00				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					A Deserved his		0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	Sector Sector			
Other Sources/Uses Detail						0.00		
Fund Reconciliation	and a second						0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail	2月11月日1			1 a 1				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND				6.8.5				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	16,441.93	0.00						
Other Sources/Uses Detail				9-38 Se	0.00	0.00	0	
Fund Reconciliation				1.1.1.1.1.1			0.00	16,441.93
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00		10.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,100,540.26
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	19.53	0.00						
Other Sources/Uses Detail				1992	9,853,135.72	197.72		
Fund Reconciliation				1. Jack 1			12,086,307.80	3,906,320.81
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		Contractor					0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND				1				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

30 66621 0000000 Form SIAA E8AANXBU52(2023-24)

	Direct Costs	s - Interfund		t Costs - fund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
Fund Reconciliation							0.00	0.0
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS				-				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
53 TAX OVERRIDE FUND				1.1				
Expenditure Detail		C. States		a second				
Other Sources/Uses Detail				1. 1. 1. 1. 1.	0.00	0.00		
Fund Reconciliation		P. P					0.00	0.0
56 DEBT SERVICE FUND								
Expenditure Detail	1.1.1.1.1							
Other Sources/Uses Detail					0.00	9,452,938.00		
Fund Reconciliation							0.00	4,242,938.0
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	the last			
Other Sources/Uses Detail						0.00		
Fund Reconciliation		l.					0.00	0.0
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				Sec.			0.00	0.0
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00		17 20 1				
Other Sources/Uses Detail			i tenti		0.00	0.00		
Fund Reconciliation							0.00	0.0
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			1.012		0.00	0.00		
Fund Reconciliation		- 1. A					820,31	398,112.4
71 RETIREE BENEFIT FUND		1. A.		F12.57		-1		
Expenditure Detail								
Other Sources/Uses Detail					0.00	1		
Fund Reconciliation						1.11.2.1	514.55	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						S		

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Unaudited Actuals 2023-24 Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

30 66621 0000000 Form SIAA E8AANXBU52(2023-24)

	Direct Cost	ts - Interfund		t Costs - rfund		Interfund		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	1200					
Other Sources/Uses Detail			1.1		0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND					1.1			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND						1 - series		
Expenditure Detail								
Other Sources/Uses Detail			1 Collins					
Fund Reconciliation	I E Sala						0.00	0.00
TOTALS	1,123,675.92	(1,123,675.92)	491,961.54	(491,961.54)	17,436,383.34	17,436,383.34	19,330,310.89	19,330,310.89

OTHER FUNDS

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 08 E8AANXBU52(2023-24)

Description Resource C	odes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				121 6 18
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0,00	0.00	0.0%
4) Other Local Revenue	8600-8799	5,514,669.00	0.00	-100.0%
5) TOTAL, REVENUES		5,514,669.00	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0,00	0.00	0.0%
3) Employ ee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	2,550,048.00	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999	2,743,598.00	0.00	-100.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,		S	
	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		5,293,646.00	0.00	-200,09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		221,023.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		221,023.00	0.00	-100.0%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	2,217,517.00	2,438,540.00	10.0%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,217,517.00	2,438,540.00	10.0%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,217,517.00	2,438,540.00	10.0%
2) Ending Balance, June 30 (E + F1e)	1	2,438,540.00	2,438,540.00	0.09
Components of Ending Fund Balance	1			
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.0%
b) Restricted	9740	2,438,540.00	2,438,540.00	0.0%
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments	9760	0.00	0.00	0.0%
d) Assigned				
Other Assignments	9780	0.00	0.00	0.09
e) Unassigned/Unappropriated			177 (sanahan) - an 178 (sanahan) - an 189 (sanahan) - an 199 (sanahan) - an 199 (sanahan)	
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.09
		0.00	0.00	5.07

G. ASSET: 1) Cash

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,438,540.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		0000	2,438,540.00		
			2,430,540.00		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,438,540.00		
REVENUES				1	
Sale of Equipment and Supplies		8631	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
All Other Local Revenue		8699	5,514,669.00	0.00	-100.09
TOTAL, REVENUES			5,514,669.00	0.00	-100.09
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.09
		1500	0.00	0.00	0.0
			0.00	0.00	0.09
CLASSIFIED SALARIES		2400	0.00	0.00	0.09
Classified Instructional Salaries		2100 2200			
Classified Support Salaries			0.00	0,00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS		3101-3102	0.00		0.09

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File: Fund-F, Version 5

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

Description R	esource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,550,048.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,550,048.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and		5750	0.00	0.00	0.0%
Operating Expenditures		5800	2,743,598.00	0.00	-100.0%
Communications		5900	0.00	0.00	
		5500			0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,743,598.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,293,646.00	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

Orange Unified Orange County	Unaudited A Student Activity Specia Expenditures b	al Revenue Fund			30 66621 0000000 Form 08 E8AANXBU52(2023-24)
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

(a-b+c-d+e)

0.0%

0.00

0.00

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

30 66621 0000000 Form 08 E8AANXBU52(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,514,669.00	0.00	-100.0%
5) TOTAL, REVENUES			5,514,669.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					5.5.7
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		5,293,646.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0,00	0.0%
8) Plant Services	8000-8999	1	0.00	0.00	0.0%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,293,646.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,023.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,023.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,217,517.00	2,438,540.00	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,217,517.00	2,438,540.00	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,217,517.00	2,438,540,00	10.0%
2) Ending Balance, June 30 (E + F1e)			2,438,540.00	2,438,540.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,438,540.00	2,438,540.00	0.0%
c) Committed				_,,	0.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					1.07
Other Assignments (by Resource/Object)		9780	0.00	0,00	0.0%
			0.00		3.07
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Unaudited Actuals Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	2,438,540,00	2,438,540.00
Total, Restricted I	Balance	2,438,540.00	2,438,540.00

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 09 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,520,048.00	11,937,820.00	3,6
2) Federal Revenue		8100-8299	191,592.00	191,590.00	0.0
3) Other State Revenue		8300-8599	1,135,470.82	1,052,163.00	-7.3
4) Other Local Revenue		8600-8799	1,502,372.50	1,282,304.00	-14.6
5) TOTAL, REVENUES			14,349,483.32	14,463,877.00	0.8
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,652,130.32	6,115,782.00	8,2
2) Classified Salaries		2000-2999	1,119,852.68	1,300,092.00	16.1
3) Employ ee Benefits		3000-3999	2,950,989.92	3,355,226.00	13.7
4) Books and Supplies		4000-4999	795,183.46	408, 100.00	-48.7
5) Services and Other Operating Expenditures		5000-5999	2,635,099.14	2,765,292.00	4.9
6) Capital Outlay		6000-6999	0.00	0.00	0.0
The Online Control (controlline Transform of Indiana) (control)		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	796,574.07	787,481.00	-1.1
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			399,653.73	(268,096.00)	-167.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,653.73	(268,096.00)	-167.1
F. FUND BALANCE, RESERVES				(200,000100)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,815,064.44	8,750,051.71	12.0
		9793	535,333.54	0.00	-100.0
b) Audit Adjustments		8785	8,350,397.98	8,750,051.71	4.8
c) As of July 1 - Audited (F1a + F1b)		0705			
d) Other Restatements		9795	00.0	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			8,350,397.98	8,750,051.71	4.8
2) Ending Balance, June 30 (E + F1e)			8,750,051.71	8,481,955.71	-3.1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0,0
b) Restricted		9740	1,076,706.43	1,068,295.68	-0.8
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	7,648,345.28	7,388,660.28	-3.4
Reserve for Economic Uncertainties 7%	0000	9780	1,008,777.14	10	
Building Fund Debt Service	0000	9780	1,055,409.39		
Textbooks	0000	9780	300, 000. 00	S	
Multi-Year Stabilization Fund	0000	9780	5, 284, 158. 75		
Reserve for Economic Uncertainty 7%	0000	9780		1,026,551.96	
Building Fund Debt Service	0000	9780		1,064,784.39	
Multi-Year Stabilization Fund	0000	9780		4,997,323.93	
Textbooks	0000	9780		300,000.00	
	5700	9789	0.00	0.00	0.0
a) Uppersigned/Upperprinted Decence for Economic Uppertainties			0.00	0.00	.0.0
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 		9790	0.00	(.25)	N

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Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 09 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	9,243,827.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,282.00)		
b) in Banks		9120	957.94		
c) in Revolving Cash Account		9130	25,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	159.512.56		
4) Due from Grantor Government		9290	191,590.00		
5) Due from Other Funds		9310	709,146.02		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			10,303,752.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	986,832.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	566,867.82		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,553,700.41		
J. DEFERRED INFLOWS OF RESOURCES			Í		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY				1	
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,750,051.71		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,008,804.00	3,022,892.00	0.5
Education Protection Account State Aid - Current Year		8012	214,058.00	215,072.00	0.5
State Aid - Prior Years		8019	(39,787.00)	0.00	-100.0
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,336,973.00	8,699,856.00	4.4
Property Taxes Transfers		8097	0.00	0.00	0,
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.
TOTAL, LCFF SOURCES			11,520,048.00	11,937,820.00	3.0
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0
Special Education Entitlement		8181	178,124.00	178,122.00	0.0
Special Education Discretionary Grants		8182	13,468.00	13,468.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.6
Title I, Part A, Basic	3010	8290	0.00	0.00	0.4
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.4
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.4
Title III, Immigrant Student Program	4201	8290	0,00	0.00	0.
Title III, English Learner Program	4203	8290	0.00	0.00	0.
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.
	3040, 3060, 3061, 3150, 3155, 3180,				
Other NCLB / Every Student Succeeds Act	3182, 4037, 4124,	8290			
	4126, 4127, 4128, 5630		0.00	0.00	0.0
			(¹	- 1	

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 09 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			191,592.00	191,590.00	0.0
DTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.
Child Nutrition Programs		8520	0,00	0.00	0.
Mandated Costs Reimbursements		8550	20,834.00	21,044.00	1
Lottery - Unrestricted and Instructional Materials		8560	362,638.82	261,211.00	-28
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0
Charter School Facility Grant	6030	8590	0.00	0.00	0
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0
Specialized Secondary	7370	8590	0.00	0.00	0
All Other State Revenue	All Other	8590	751,998.00	769,908.00	2
TOTAL, OTHER STATE REVENUE			1,135,470.82	1,052,163.00	-7
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0
Sale of Publications		8632	0.00	0.00	o
Food Service Sales		8634	0.00	0.00	C
All Other Sales		8639	0.00	0.00	٥
Leases and Rentals		8650	122,016.65	100,000.00	-18
Interest		8660	374,310.50	200,000.00	-46
Net Increase (Decrease) in the Fair Value of Investments		8662	51,973.23	26,282.00	-49
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0
Transportation Fees From Individuals		8675	31,336.93	30,000.00	-4
Interagency Services		8677	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0
All Other Local Revenue		8699	0.00	0.00	0
Tuition		8710	0.00	0.00	0
All Other Transfers In		8781-8783	0.00	0.00	0
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	٥
From County Offices	6500	8792	922,735.19	926,022.00	0.
From JPAs	6500	8793	0.00	0.00	o
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0
From County Offices	All Other	8792	0.00	0,00	0
From JPAs	All Other	8793	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			1,502,372.50	1,282,304.00	-14
OTAL, REVENUES			14,349,483.32	14,463,877.00	0
			17,070,700.02	14,400,011.00	
Certificated Teachers' Salaries		1100	4,389,278.83	4,829,848.00	10
Certificated Pupil Support Salaries		1200	397,325.66	432,017.00	8
Certificated Supervisors' and Administrators' Salaries		1300	764,225.62	432,017.00	-12
Other Certificated Salaries		1900	101,300.21	187,777.00	-12
		1900	5,652,130.32		
			5,052,150.32	6,115,782.00	8
CLASSIFIED SALARIES		2100	338 644 65	440 000 00	
Classified Instructional Salaries		2100	328,611.03	449,823.00	36
Classified Support Salaries		2200	276,893.05	298,737.00	7.
Classified Supervisors' and Administrators' Salaries		2300	172,310.22	177,216.00	2

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Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 09 E8AANXBU52(2023-24)

lescription	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	330,454.38	359,316.00	8.7
Other Classified Salaries		2900	11,584.00	15,000.00	29.5
TOTAL, CLASSIFIED SALARIES			1,119,852.68	1,300,092.00	16.1
MPLOYEE BENEFITS					
STRS		3101-3102	1,542,691.99	1,743,144.00	13.0
PERS		3201-3202	277,273.01	354,059.00	27.7
OASDI/Medicare/Alternative		3301-3302	163,389,72	195,895.00	19.9
Health and Welfare Benefits		3401-3402	740,714.07	777,714.00	5.0
Unemploy ment Insurance		3501-3502	3,315.61	3,839.00	15.8
Workers' Compensation		3601-3602	113,126.46	127,350.00	12.0
OPEB, Allocated		3701-3702	95,693.63	138,439.00	44.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	14,785.43	14,786.00	0.
TOTAL, EMPLOYEE BENEFITS			2,950,989.92	3,355,226.00	13.
OOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	219,782.62	1,000.00	-99.
Books and Other Reference Materials		4200	0.00	0.00	0.1
Materials and Supplies		4300	204,490.36	385,100.00	88.
Noncapitalized Equipment		4400	370,910.48	22,000.00	-94.
Food		4700	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		1700	795,183.46	408,100.00	-48.
ERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	307,393.31	510,000.00	65.
Travel and Conferences		5200	28,548.05	8,000.00	-72.
		5200	16,595.00	18,500.00	-12.
Dues and Memberships		5400-5450		,	23.
Insurance			80,910.00	100,000.00	
Operations and Housekeeping Services		5500	276,970.95	340,000.00	22.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	542,944.72	440,692.00	-18.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	988,633,54	1,020,100.00	3.
Professional/Consulting Services and Operating Expenditures		5800	393,103.57	328,000.00	-16.
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,635,099.14	2,765,292.00	4.
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.
THER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	187,368,45	180,000.00	-3.
Payments to County Offices		7142	0.00	0.00	0.
Payments to JPAs		7143	0.00	0.00	0.
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.
All Other Transfers Out to All Others		7299	0.00	0.00	0
Debt Service					
Debt Service - Interest		7438	354,205.62	342,481.00	-3
Other Debt Service - Principal		7439	255,000.00	265,000.00	3
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		,	796,574.07	787,481.00	-1.
			130,014.01	707,401.00	-1.
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs		7310	0.00	0.00	
LEADSLETS OF INDIFACT COSTS		7310	0.00	0.00	0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0

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Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Function

30 66621 0000000 Form 09 E8AANXBU52(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	11,520,048.00	11,937,820.00	3.6%
2) Federal Revenue		8100-8299	191,592.00	191,590.00	0.0%
3) Other State Revenue		8300-8599	1,135,470.82	1,052,163.00	-7.3%
4) Other Local Revenue		8600-8799	1,502,372.50	1,282,304.00	-14.6%
5) TOTAL, REVENUES			14,349,483.32	14,463,877.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,786,011.12	8,512,583.00	9.3%
2) Instruction - Related Services	2000-2999		2,980,427.46	3,262,700.00	9,5%
3) Pupil Services	3000-3999		658,730.48	745,833.00	13.2%
4) Ancillary Services	4000-4999		16,420.50	22,681.00	38.1%
5) Community Services	5000-5999		0.00	1,000.00	Nev
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		244,482.70	247,647.00	1.3%
8) Plant Services	8000-8999		1,467,183.26	1,152,048.00	-21.5%
		Except 7600-			
9) Other Outgo	9000-9999	7699	796,574.07	787,481.00	-1.1%
10) TOTAL, EXPENDITURES			13,949,829.59	14,731,973.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			399,653.73	(268,096.00)	-167.1%
D. OTHER FINANCING SOURCES/USES				(200,000,00)	107.17
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1020	0.00	0.00	0.07
a) Sources		8930-8979	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.0%
b) Uses		8980-8999	0.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES		0500-0555	0.00	0.00	0.0%
			399,653.73	(268,096.00)	-167.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			399,003.73	(200,090.00)	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	7.045.004.44	0.750.054.74	12.0%
a) As of July 1 - Unaudited		9791	7,815,064.44	8,750,051.71	-100.0%
b) Audit Adjustments		9793	535,333.54	0.00	
c) As of July 1 - Audited (F1a + F1b)			8,350,397.98	8,750,051.71	4.8%
d) Other Restatements		9795	00.0	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,350,397.98	8,750,051.71	4.8%
2) Ending Balance, June 30 (E + F1e)			8,750,051.71	8,481,955.71	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	25,000.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,076,706.43	1,068,295.68	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,648,345.28	7,388,660.28	-3.4%
Reserve for Economic Uncertainties 7%	0000	9780	1,008,777.14		
Building Fund Debt Service	0000	9780	1,055,409.39		
Textbooks	0000	9780	300,000.00		
Multi-Year Stabilization Fund	0000	9780	5, 284, 158. 75		
Reserve for Economic Uncertainty 7%	0000	9780		1,026,551.96	
Building Fund Debt Service	0000	9780		1,064,784.39	
Multi-Year Stabilization Fund	0000	9780		4,997,323.93	
	0000	9780		300,000.00	
Textbooks					
Textbooks e) Unassigned/Unappropriated				1.1.1	

Orange Unified Orange County	Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Function	Charter Schools Special Revenue Fund		30 66621 0000000 Form 09 E8AANXBU52(2023-24)
Description	Function Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference

9790

(.25)

0.00

New

Unassigned/Unappropriated Amount

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	143,949.99	77,004.99
6300	Lottery: Instructional Materials	227,023.69	302,554.69
6546	Mental Health-Related Services	42,895.75	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	311,804.22	311,804.22
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	9,163.56	35,062.56
7425	Expanded Learning Opportunities (ELO) Grant	2,264.22	2,264.22
7435	Learning Recovery Emergency Block Grant	339,605.00	339,605.00
Total, Restricted Balance		1,076,706.43	1,068,295.68

Unaudited Actuals Adult Education Fund Expenditures by Object

30 66621 0000000 Form 11 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	9,510.00	9,574.00	0.7
4) Other Local Revenue		8600-8799	1,690.50	276.00	-83.7
5) TOTAL, REVENUES			11,200.50	9,850.00	-12.1
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,272,23	6,768.00	-6.9
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	2,491.38	2,433.00	-2.3
4) Books and Supplies		4000-4999	0.00	0.00	0.0
		5000-5999	0.00	0,00	0.0
5) Services and Other Operating Expenditures					
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	359.16	375.00	4.4
9) TOTAL, EXPENDITURES			10,122.77	9,576.00	-5.4
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,077.73	274.00	-74.6
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
		-			
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,077.73	274.00	-74.6
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,102.06	8,030.37	13.1
b) Audit Adjustments		9793	(149.42)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			6,952.64	8,030.37	15.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			6,952.64	8,030.37	15.5
2) Ending Balance, June 30 (E + F1e)			8,030.37	8,304.37	3.4
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9712	0.00	0.00	0.0
		9713	0.00	0.00	0.0
All Others			The second s		
b) Restricted		9740	8,030.37	8,304.37	3.4
c) Committed				A COLUMN TO A COLUMN	
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,011.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(23.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00	1	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,310.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	151.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,450.54		
H. DEFERRED OUTFLOWS OF RESOURCES			0,400.04		
		0400			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,061.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	359,16		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,420.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,030.37		
			8,030,37		
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years	3	8099	0.00	0.00	0.
TOTAL, LCFF SOURCES			0.00	0.00	0.
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.
Career and Technical Education	3500-3599	8290	0.00	0.00	0.
All Other Federal Revenue	All Other	8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE			0.00	0.00	0.
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311		0.00	
			0.00	0.00	0.
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
Adult Education Program	6391	8590	8,748.00	8,774.00	0.
All Other State Revenue	All Other	8590	762.00	800.00	5.
TOTAL, OTHER STATE REVENUE			9,510.00	9,574.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		j)			
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.
Interest		8660	353.79	253.00	-28.
Net Increase (Decrease) in the Fair Value of Investments		8662	51.71	233.00	-55.
Fees and Contracts		0002	31.71	23.00	-55.
		0074			-
Adult Education Fees		8671	0.00	0.00	0.
Interagency Services		8677	1,285.00	0.00	-100.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
Tuition		8710	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			1,690.50	276.00	-83.
TOTAL, REVENUES			11,200.50	9,850.00	-12.
CERTIFICATED SALARIES			I I		
Certificated Teachers' Salaries		1100	7,272.23	6,768.00	-6.
		. 100	1,212.20	0,700.00	-0

Califomia Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,272,23	6,768.00	-6,9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,150.99	2,092.00	-2.79
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99.41	98.00	-1.49
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.85	3.00	-22.19
Workers' Compensation		3601-3602	123.63	115.00	-7.09
OPEB, Allocated		3701-3702	113.50	125.00	10.19
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			2,491.38	2,433.00	-2.39
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.09
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.0
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
alifornia Dept of Education					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	359.16	375.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			359.16	375.00	4.4%
TOTAL, EXPENDITURES			10,122.77	9,576.00	-5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Adult Education Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,510.00	9,574.00	0.7%
4) Other Local Revenue		8600-8799	1,690.50	276.00	-83.7%
5) TOTAL, REVENUES			11,200.50	9,850.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,763.61	9,201.00	-5.8%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		359.16	375.00	4.4%
8) Plant Services	8000-8999		0.00	0,00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
	0000-0000	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,122.77	9,576.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,077.73	274.00	-74.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,077.73	274.00	-74.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,102.06	8,030.37	13.1%
b) Audit Adjustments		9793	(149.42)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,952.64	8,030.37	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,952.64	8,030.37	15.5%
2) Ending Balance, June 30 (E + F1e)			8,030.37	8,304.37	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,030.37	8,304.37	3.4%
c) Committed			Levis no main		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			NAMES OF TAXABLE		
		0700	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.001	0,0.24

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6391	Adult Education Program	2,110.28	2,108.28
9010	Other Restricted Local	5,920.09	6,196.09
Total, Restricted Balance		8,030.37	8,304.37

Unaudited Actuals Child Development Fund Expenditures by Object

30 66621 0000000 Form 12 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.6
3) Other State Revenue		8300-8599	3,352,557.52	3,210,888.00	-4.:
4) Other Local Revenue		8600-8799	6,624,812.35	5,428,141.00	-18.
5) TOTAL, REVENUES			9,977,369.87	8,639,029.00	-13.
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	337,490.76	465,332.00	37.
2) Classified Salaries		2000-2999	4,296,865.62	5,123,525.00	19.
3) Employee Benefits		3000-3999	2,247,248.14	2,732,810.00	21.
4) Books and Supplies		4000-4999	472,693.39	705,240.00	49.
5) Services and Other Operating Expenditures		5000-5999	(473,468.06)	(900,880.00)	90.
6) Capital Outlay		6000-6999	376,198.75	300,000.00	-20
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	273,233.96	388,960.00	42
9) TOTAL, EXPENDITURES			7,530,262.56	8,814,987.00	17.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,447,107.31	(175,958.00)	-107
), OTHER FINANCING SOURCES/USES			_,,	(
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,447,107.31	(175,958.00)	-107
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,704.13	5,975,735,06	64
b) Audit Adjustments		9793	(96,076.38)	0.00	-100
c) As of July 1 - Audited (F1a + F1b)			3,528,627.75	5,975,735.06	69
d) Other Restatements		9795	0,00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)			3,528,627.75	5,975,735.06	69
2) Ending Balance, June 30 (E + F1e)			5,975,735.06	5,799,777.06	-2
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0
Prepaid Items		9713	0.00	0.00	0
All Others		9719	0.00	0.00	0.
b) Restricted		9740	5,975,735.06	5,799,777.23	-2
c) Committed			COLUMN STREET	1	
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned					
Other Assignments		9780	0.00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	(.17)	N
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,856,394.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,403.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
		9135	0.00		
d) with Fiscal Agent/Trustee					
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140	0.00		

	les Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
3) Accounts Receivable	9200	1,487,210.08		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	998,005.73		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		9,322,207.31		
H. DEFERRED OUTFLOWS OF RESOURCES		[
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES		Î Î		
1) Accounts Pay able	9500	707,727.45		
2) Due to Grantor Governments	9590	3,120.45		
3) Due to Other Funds	9610	274,355.20		
4) Current Loans	9640			
5) Unearned Revenue	9650	2,361,269.15		
6) TOTAL, LIABILITIES		3,346,472.25		
J. DEFERRED INFLOWS OF RESOURCES		2,010,112,20		
	9690	0.00		
1) Deferred Inflows of Resources	2020	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY		5 075 705 00		
(must agree with line F2) (G10 + H2) - (I6 + J2)		5,975,735.06		
FEDERAL REVENUE				
Child Nutrition Programs	8220	0.00	0.00	0.0
Interagency Contracts Between LEAs	8285	0.00	0.00	0.0
Title I, Part A, Basic 3010	8290	0.00	0.00	0.0
All Other Federal Revenue All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0
OTHER STATE REVENUE				
Child Nutrition Programs	8520	0.00	0.00	0.0
Child Development Apportionments	8530	0.00	0.00	0.0
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.0
State Preschool 6105	8590	2,403,230.96	3,176,350.00	32.2
All Other State Revenue All Other	8590	949,326.56	34,538.00	-96.4
TOTAL, OTHER STATE REVENUE		3,352,557.52	3,210,888.00	-4.2
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0
Food Service Sales	8634	0.00	0.00	0.0
Interest	8660	255,407.50	180,567.00	-29,3
Net Increase (Decrease) in the Fair Value of Investments	8662	28,635.19	19,403.00	-32.2
Fees and Contracts	0002	20,000.10	10,400.00	-01.1
	9672	5 530 291 70	4 900 000 00	11 5
Child Development Parent Fees	8673	5,539,381.79	4,900,000.00	-11.5
Interagency Services	8677	627,445.42	328,171.00	-47.7
All Other Fees and Contracts	8689	0.00	0.00	0.0
Other Local Revenue				
All Other Local Revenue	8699	173,942,45	0.00	-100.0
All Other Transfers In from All Others	8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		6,624,812.35	5,428,141.00	-18.1
TOTAL, REVENUES		9,977,369.87	8,639,029.00	-13,4
CERTIFICATED SALARIES				
	1100	0.00	153,421.00	N
Certificated Teachers' Salaries	1200	55,550.75	55,124.00	-0.4
Certificated Teachers' Salaries Certificated Pupil Support Salaries		166,675.39	132,535,00	-20.5
	1300			
Certificated Pupil Support Salaries	1300 1900	115,264.62	124,252.00	7.8
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries			124,252.00 465,332.00	7.8
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES		115,264.62		
Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries		115,264.62		

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File: Fund-B, Version 8

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries	2200	41,348.46	43,188.00	4.4%
Classified Supervisors' and Administrators' Salaries	2300	144,345.88	193,676.00	34.2%
Clerical, Technical and Office Salaries	2400	351,092.54	321,211.00	-8.5%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		4,296,865.62	5,123,525.00	19.2%
EMPLOYEE BENEFITS				
STRS	3101-3102	95,096,11	121,417.00	27.7%
PERS	3201-3202	1,020,390.13	1,153,426.00	13.0%
OASDI/Medicare/Alternative	3301-3302	306,612.40	381,553.00	24.4%
Health and Welfare Benefits	3401-3402	680,112.64	878,303.00	29.1%
Unemployment Insurance	3501-3502	2,341.38	2,760.00	17.9%
Workers' Compensation	3601-3602	81,088.89	93,779.00	15.6%
OPEB, Allocated	3701-3702	61,606.59	101,572.00	64.9%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		2,247,248.14	2,732,810.00	21.6%
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	358,705.41	640,269.00	78.5%
Noncapitalized Equipment	4400	113,987.98	64,971.00	-43.0%
Food	4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		472,693.39	705,240.00	49.2%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	17,006.02	28,200.00	65.8%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	80.00	500.00	525.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	167,711.23	66,000.00	-60.6%
Transfers of Direct Costs	5710	0.00	0.00	0,0%
Transfers of Direct Costs - Interfund	5750	(1,123,675.92)	(1,443,430.00)	28.5%
Professional/Consulting Services and Operating Expenditures	5800	450,069.82	432,850.00	-3.8%
Communications	5900	15,340.79	15,000.00	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		(473,468.06)	(900,880.00)	90.3%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	25,250.00	New
Buildings and Improvements of Buildings	6200	213,559.62	274,750.00	28.7%
Equipment	6400	162,639.13	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		376,198.75	300,000.00	-20.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	273,233.96	388,960.00	42.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		273,233.96	388,960.00	42.4%
TOTAL, EXPENDITURES		7,530,262.56	8,814,987.00	17.1%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%

Drange Unified Drange County	und ect	30 66621 E8AANXBU52			
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
A. REVENUES					31 - Y 1 - Y 2
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,352,557.52	3,210,888.00	-4.2%
4) Other Local Revenue		8600-8799	6,624,812.35	5,428,141.00	-18.1%
5) TOTAL, REVENUES			9,977,369.87	8,639,029.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,342,385.71	6,595,538.00	23.5%
2) Instruction - Related Services	2000-2999		1,413,308.17	1,400,734.00	-0.9%
3) Pupil Services	3000-3999		74,123.09	73,647.00	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		273,233.96	388,960.00	42.4%
8) Plant Services	8000-8999		427,211.63	356,108.00	-16.6%
		Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,530,262,56	8,814,987.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,447,107.31	(175,958.00)	-107.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,447,107.31	(175,958.00)	-107.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,624,704.13	5,975,735.06	64.9%
b) Audit Adjustments		9793	(96,076.38)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,528,627.75	5,975,735.06	69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,528,627.75	5,975,735.06	69.4%
2) Ending Balance, June 30 (E + F1e)			5,975,735.06	5,799,777.06	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,975,735.06	5,799,777.23	-2.9%
c) Committed			, ,		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.070
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		5700	0,00	0,00	0.076
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
		9789		1	
Unassigned/Unappropriated Amount		8190	0.00	(.17)	New

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

30 66621 0000000 Form 12 E8AANXBU52(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	8,338.07	.07
5059	Early Education: ARP California State Preschool Program One-time Stipend	33,563.83	0.00
6130	Early Education: Center-Based Reserve Account	499,254.91	499,254.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	57,728.00	57,728.00
7810	Other Restricted State	777,995.00	777,995.00
9010	Other Restricted Local	4,598,855.25	4,464,799.25
Total, Restricted Balance		5,975,735.06	5,799,777.23

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 13 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	8,664,221.52	8,276,194.00	-4.9
3) Other State Revenue		8300-8599	7,024,072.99	5,650,000.00	-19.4
4) Other Local Revenue		8600-8799	518,951.11	263,033.00	-49.
5) TOTAL, REVENUES			16,207,245.62	14, 189, 227.00	-12.
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	3,494,837.25	3,459,583.00	-1.
3) Employee Benefits		3000-3999	1,742,246.40	1,792,222.00	2.
4) Books and Supplies		4000-4999	6,999,448.34	8,221,466.00	17.
5) Services and Other Operating Expenditures		5000-5999	297,869.97	344,657.00	15.
6) Capital Outlay		6000-6999	0.00	300,000.00	٢
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	218,368.42	254,145.00	16
9) TOTAL, EXPENDITURES			12,752,770.38	14,372,073.00	12.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			3,454,475.24		-105.
FINANCING SOURCES AND USES (A5 - B9)			0,704,410.24	(182,846.00)	-105.
1) Interfund Transfers					
a) Transfers In		8900-8929	41.85	1,000.00	2,289
a) fransfers in b) Transfers Out		7600-7629	0.00	0.00	2,289.
2) Other Sources/Uses		1000-1025	0.00	0.00	0.
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0800-0855	41.85	1,000.00	2,289.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,454,517.09	(181,846.00)	-105.
F. FUND BALANCE, RESERVES			3,434,317.08	(101,040.00)	-105.
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,133,684.59	12,441,803.10	36.
b) Audit Adjustments		9793	(146,398.58)	0.00	-100.
c) As of July 1 - Audited (F1a + F1b)		3735	8,987,286.01	12,441,803.10	-100.
d) Other Restatements		9795	0.00	0.00	38. 0.
		3733	8,987,286.01		38.
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)			12,441,803.10	12,441,803.10 12,259,957.10	
			12,441,003.10	12,209,907.10	-1.
Components of Ending Fund Balance a) Nonspendable					
		9711	10,000.00	10,000.00	0.
Revolving Cash Stores		9712	313,125.08	127,467.00	-59.
		9712	0.00		-59.
Prepaid Items All Others		9719	0.00	0.00	
b) Restricted		9740	12,118,678.02	0.00	0.
c) Committed		5740	12,110,070.02	12,122,450.10	0.
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0.
d) Assigned		3700	0.00	0.00	0.
Other Assignments		9780	0.00	0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,
S. ASSETS				0,00	
1) Cash					
a) in County Treasury		9110	9,997,701.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,533.00)		
.,		9120	0.00		
b) in Banks					
b) in Banks c) in Revolving Cash Account		9130			
c) in Revolving Cash Account		9130 9135	10,000.00		
		9130 9135 9140	0.00		

escription Resource Code:	s Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	2,891,869.43		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	18,840.05		
6) Stores	9320	313,125.08		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		13,203,003.05		
DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
1) Accounts Payable	9500	536,144.68		
	9590	0.00		
2) Due to Grantor Governments	9610			
3) Due to Other Funds		225,055.27		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		761,199.95		
DEFERRED INFLOWS OF RESOURCES				
1) Deferred inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		12,441,803.10		
EDERAL REVENUE				
Child Nutrition Programs	8220	7,714,159.24	7,602,000.00	-1
Donated Food Commodities	8221	858,610.48	674,194.00	-2'
All Other Federal Revenue	8290	91,451.80	0.00	-100
TOTAL, FEDERAL REVENUE		8,664,221.52	8,276,194.00	-4
THER STATE REVENUE				
Child Nutrition Programs	8520	7,024,072.99	5,650,000.00	-19
All Other State Revenue	8590	0.00	0.00	C
TOTAL, OTHER STATE REVENUE		7,024,072.99	5,650,000.00	-19
THER LOCAL REVENUE		1,024,072.00	0,000,000,000	
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	C
Food Service Sales	8634	93,371.73	10,000.00	-89
Leases and Rentals	8650	0.00	0.00	c
Interest	8660	319,262.30	224,500.00	-29
Net Increase (Decrease) in the Fair Value of Investments	8662	44,666.29	28,533.00	-36
Fees and Contracts				
Interagency Services	8677	0.00	0.00	(
Other Local Revenue				
All Other Local Revenue	8699	61,650.79	0.00	-100
TOTAL, OTHER LOCAL REVENUE		518,951,11	263,033,00	-49
OTAL, REVENUES		16,207,245.62	14,189,227.00	-12
ERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	(
Other Certificated Salaries	1900	0.00	0.00	(
	1000	0.00	0.00	(
TOTAL, CERTIFICATED SALARIES		0.00	0.00	
LASSIFIED SALARIES				
	2200	2,258,051.31	2,289,002.00	
Classified Support Salaries		890,528.50	798,348.00	-10
Classified Support Salaries Classified Supervisors' and Administrators' Salaries	2300			
Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries	2400	346,257.44	372,233.00	:
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		0.00	0.00	1
Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries	2400			1
Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries	2400	0.00	0.00	(
Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2400	0.00	0.00	
Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES MPLOYEE BENEFITS	2400 2900	0,00 3,494,837.25	0.00 3,459,583.00	

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Description Res	ource Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	652,434.08	696,488.00	6.
Unemploy ment Insurance	3501-3502	1,729.15	1,748.00	1.
Workers' Compensation	3601-3602	0.00	198.00	1
OPEB, Allocated	3701-3702	0.00	185.00	r
OPEB, Active Employees	3751-3752	0.00	0.00	o
Other Employee Benefits	3901-3902	0.00	0.00	0
TOTAL, EMPLOYEE BENEFITS		1,742,246.40	1,792,222.00	2
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0
Materials and Supplies	4300	65,542.40	95,814.00	46
	4400	144,720.23	45,000.00	-68
Noncapitalized Equipment	4400			-50
Food	4700	6,789,185.71	8,080,652.00	
TOTAL, BOOKS AND SUPPLIES		6,999,448.34	8,221,466.00	17
ERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	(
Travel and Conferences	5200	14,396.74	9,500.00	-34
Dues and Memberships	5300	2,187.96	3,000.00	37
Insurance	5400-5450	0.00	0.00	(
Operations and Housekeeping Services	5500	1,789.68	1,800.00	(
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	159,327.93	205,000.00	2
Transfers of Direct Costs	5710	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	31,981,75	30,857.00	
Professional/Consulting Services and Operating Expenditures	5800	82,114,99	87,500.00	
Communications	5900	6,070.92	7,000.00	1
	5900	297,869.97		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		297,869.97	344,657.00	1
APITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0.00	0.00	1
Equipment	6400	0.00	300,000.00	
Equipment Replacement	6500	0.00	0.00	1
Lease Assets	6600	0.00	0.00	+
Subscription Assets	6700	0.00	0.00	(
TOTAL, CAPITAL OUTLAY		0.00	300,000.00	
THER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	(
Other Debt Service - Principal	7439	0.00	0.00	(
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	
		0.00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT COSTS	7050	040.000.40	054.445.00	
Transfers of Indirect Costs - Interfund	7350	218,368.42	254,145.00	1
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		218,368.42	254,145.00	1
TOTAL, EXPENDITURES		12,752,770.38	14,372,073.00	1
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund	8916	0.00	0.00	
Other Authorized Interfund Transfers In	8919	41.85	1,000.00	2,28
(a) TOTAL, INTERFUND TRANSFERS IN		41.85	1,000.00	2,28
INTERFUND TRANSFERS OUT				
Other Authorized Interfund Transfers Out	7619	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	
THER SOURCES/USES				
SOURCES				
Other Sources				
	8965	0.00	0.00	
Transfers from Funds of Lapsed/Reorganized LEAs	CORS	0.00	0.00	
Long-Term Debt Proceeds				
Proceeds from Leases	8972	0.00	0.00	
Proceeds from SBITAs	8974	0.00	0.00	
All Other Financing Sources	8979	0.00	0.00	
(c) TOTAL, SOURCES		0.00	0.00	
SES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

30 66621 0000000 Form 13 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					and the second second
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,85	1,000.00	2,289.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,664,221.52	8,276,194.00	-4.5%
3) Other State Revenue		8300-8599	7,024,072.99	5,650,000.00	-19.6%
4) Other Local Revenue		8600-8799	518,951.11	263,033.00	-49.3%
5) TOTAL, REVENUES			16,207,245.62	14,189,227.00	-12.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,532,612.28	14,116,128.00	12.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,368.42	254, 145.00	16. 4 %
8) Plant Services	8000-8999		1,789.68	1,800.00	0.6%
	0000 0000	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,752,770.38	14,372,073.00	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,454,475.24	(182,846.00)	-105.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	41.85	1,000.00	2,289.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41.85	1,000,00	2,289.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,454,517.09	(181,846.00)	-105.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,133,684.59	12,441,803.10	36.2%
b) Audit Adjustments		9793	(146,398.58)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,987,286.01	12,441,803.10	38.4%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,987,286.01	12,441,803.10	38.4%
2) Ending Balance, June 30 (E + F1e)			12,441,803.10	12,259,957.10	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	10,000.00	0.0%
Stores		9712	313,125.08	127,467.00	-59.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,118,678.02	12,122,490.10	0.0%
c) Committed					5,070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0700	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
		5/00	0.00	0,00	0.0%
e) Unassigned/Unappropriated		0790	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Orange	Unified
Orange	County

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,968,311.42	10,400,581.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	0.00	1,000,000.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	2,150,366.60	721,908.60
Total, Restricted Balance		12,118,678.02	12,122,490.10

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

30 66621 0000000 Form 14 E8AANXBU52(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	201,260.72	149,052.00	-25.9%
5) TOTAL, REVENUES		201,260.72	149,052.00	-25.9%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0
6) Capital Outlay	6000-6999	1,264,191.21	1,133,452.00	-10.39
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,	0.00	0.00	0.09
0. Other Onter Transform of Indianal Oracle	7400-7499		0.00	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		1,264,191.21	1,133,452.00	-10.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,062,930.49)	(984,400.00)	-7.49
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.05
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(1,062,930.49)	(984,400.00)	-7.49
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	2,814,530.25	1,691,355.54	-39,9%
b) Audit Adjustments	9793	(60,244.22)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)		2,754,286.03	1,691,355.54	-38.69
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		2,754,286.03	1,691,355.54	-38.69
2) Ending Balance, June 30 (E + F1e)		1,691,355.54	706,955.54	-58.2%
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.09
b) Restricted	9740	0.00	0.00	0.09
c) Committed			Contraction of the local data	
Stabilization Arrangements	9750	0.00	0.00	0.09
Other Commitments	9760	0.00	0.00	0.09
d) Assigned				
Other Assignments	9780	1,691,355.54	706,955.54	-58.29
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.09
G. ASSETS				
1) Cash				
a) in County Treasury	9110	2,041,255.60		
1) Fair Value Adjustment to Cash in County Treasury	9111	(5,737.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		

Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Percent Difference
3) Accounts Receivable		9200	86,057.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	120,384.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,241,959.83		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
		9610			
3) Due to Other Funds			550,604.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			550,604.29		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,691,355.54		
_CFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.
TOTAL, LCFF SOURCES			0.00	0.00	0.
DTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.1
			0.00	0.00	0.1
Other Local Revenue		0005			
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.4
Interest		8660	98,334,52	73,286.00	-25.
Net Increase (Decrease) in the Fair Value of Investments		8662	24,385.11	5,737.00	-76.
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	78,541.09	70,029.00	-10.
TOTAL, OTHER LOCAL REVENUE			201,260.72	149,052.00	-25.
IOTAL, REVENUES			201,260.72	149,052.00	-25.1
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.4
Other Classified Salaries		2900	0.00	0.00	0.1
TOTAL, CLASSIFIED SALARIES		2000	0.00	0.00	0.
EMPLOYEE BENEFITS			0.00	0.00	0.
		3101 3403	0.00	0.00	0.
STRS		3101-3102	0.00	0.00	
PERS		3201-3202	0.00	0.00	0.
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.
Health and Welfare Benefits		3401-3402	0.00	0.00	0.
Unemployment Insurance		3501-3502	0.00	0.00	0.
Workers' Compensation		3601-3602	0.00	0.00	0.
OPEB, Allocated		3701-3702	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0
Other Employee Benefits		3901-3902	0.00	0.00	0.
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.
300KS AND SUPPLIES					
BOOKS AND SUPPLIES Books and Other Reference Materials		4200	0.00	0.00	o

SACS Financial Reporting Software - SACS V10.1

File: Fund-B, Version 8

Description Resource (Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
CAPITAL OUTLAY				
Land Improvements	6170	0.00	44,250.00	New
Buildings and Improvements of Buildings	6200	1,264,191.21	1,089,202.00	-13.8%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY	0,00	1,264,191,21	1,133,452.00	-10.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)		1,204,101,21	1,100,102.00	-10.070
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	1400	0.00	0.00	0.0%
			1,133,452,00	
TOTAL, EXPENDITURES		1,264,191.21	1,133,452.00	-10.3%
INTERFUND TRANSFERS IN	8040		0.00	0.00/
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
	7010			
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
Long-Term Debt Proceeds				
Proceeds from Leases	8972	0.00	0.00	0.0%
Proceeds from SBITAs	8974	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.0%
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
All Other Financing Uses	7699	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%
CONTRIBUTIONS				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,260.72	149,052.00	-25.9%
5) TOTAL, REVENUES			201,260.72	149,052.00	-25.9%
B. EXPENDITURES (Objects 1000-7999)			I State State State	CONTRACTOR NO.	and the second second
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,264,191.21	1,133,452.00	-10.3%
	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,264,191.21	1,133,452.00	-10,3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,062,930.49)	(984,400.00)	-7.4%
D. OTHER FINANCING SOURCES/USES		1			
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,062,930.49)	(984,400.00)	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,814,530.25	1,691,355.54	-39.9%
b) Audit Adjustments		9793	(60,244.22)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,754,286.03	1,691,355.54	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,754,286.03	1,691,355.54	-38.6%
2) Ending Balance, June 30 (E + F1e)			1,691,355.54	706,955.54	-58.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			5.55	0.03	5.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
		0100	0.00	0.00	0.076
d) Assigned		9780	1,691,355.54	706,955.54	-58.2%
Other Assignments (by Resource/Object)		9/00	1,091,000.04	100,900.04	-30,2%
e) Unassigned/Unappropriated		0790	0.00	0.00	0.00/
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

30 66621 0000000 Form 14 E8AANXBU52(2023-24)

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

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

30 66621 0000000 Form 17 E8AANXBU52(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
A. REVENUES				and the sea
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	127,695.97	65,136.00	-49.0%
5) TOTAL, REVENUES		127,695.97	65,136.00	-49.0%
B. EXPENDITURES			A	
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		0.00	0.00	0.0%
FINANCING SOURCES AND USES (A5 - B9)		127,695.97	65,136.00	-49.0%
D, OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	3,834,644.38	3,762,688.00	-1.9%
b) Transfers Out	7600-7629	3,748,561.39	3,744,200.00	-0.1%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0,00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		86,082.99	18,488.00	-78.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		213,778.96	83,624.00	-60.9%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	1,066,695,00	1,190,457.86	11.6%
b) Audit Adjustments	9793	(90,016.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		976,678.90	1,190,457.86	21.9%
d) Other Restatements	9795	0,00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		976,678,90	1,190,457.86	21.9%
2) Ending Balance, June 30 (E + F1e)		1,190,457.86	1,274,081.86	7.0%
Components of Ending Fund Balance		and the second se		
a) Nonspendable		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	3533	
Revolving Cash	9711	0.00	0.00	0.0%
Stores	9712	0.00	0.00	0.0%
Prepaid Items	9713	0.00	0.00	0.0%
All Others	9719	0.00	0.00	0.0%
b) Restricted	9740	0.00	0.00	0.0%
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0%
Other Commitments	9760	1,190,457.86	1,274,081.86	7.0%
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0%
G. ASSETS			Î	
1) Cash				
a) in County Treasury	9110	912,157,53		
1) Fair Value Adjustment to Cash in County Treasury	9111	(2,564.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
	01.10	0,00		
e) Collections Awaiting Deposit	9140	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-B, Version 8

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

30 66621 0000000 Form 17 E8AANXBU52(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	3,430,00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	1,679,517.57		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		2,592,541.10		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Pay able	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	1,402,083.24		
4) Current Loans	9640	1,402,000.24		
5) Unearned Revenue		0.00		
	9650			
6) TOTAL, LIABILITIES		1,402,083.24		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		1,190,457.86		
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Interest	8660	85,251.92	62,572.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments	8662	42,444.05	2,564.00	-94.0%
TOTAL, OTHER LOCAL REVENUE		127,695.97	65,136.00	-49.0%
TOTAL, REVENUES		127,695.97	65,136.00	-49.0%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	3,834,644.38	3,762,688.00	-1.9%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		3,834,644.38	3,762,688.00	-1.9%
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	3,748,561.39	3,744,200.00	-0.1%
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		3,748,561.39	3,744,200.00	-0.1%
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0,00	0.00	0.0%
USES				5.07
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
	,	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.09
CONTRIBUTIONS	9000	0.00	0.02	
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

30 66621 0000000 Form 17 E8AANXBU52(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				100	and the second second
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,695.97	65,136.00	-49.0%
5) TOTAL, REVENUES			127,695.97	65,136.00	-49.0%
B. EXPENDITURES (Objects 1000-7999)				2	199.9
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
a) Other Outre	9000-9999	Except 7600-			
9) Other Outgo	3000-3333	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			127,695.97	65,136.00	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,834,644.38	3,762,688.00	-1.9%
b) Transfers Out		7600-7629	3,748,561.39	3,744,200.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			86,082,99	18,488.00	-78,5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,778.96	83,624.00	-60.9%
F. FUND BALANCE, RESERVES		1	10		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,066,695.00	1,190,457.86	11.6%
b) Audit Adjustments		9793	(90,016.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			976,678.90	1,190,457.86	21.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,678,90	1,190,457.86	21.9%
2) Ending Balance, June 30 (E + F1e)			1,190,457.86	1,274,081.86	7.0%
Components of Ending Fund Balance					
a) Nonspendable			and the second second	and the second	
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		0/40	0.00	0.00	0.076
Stabilization Arrangements		9750	0.00	0.00	0.0%
		9750	1,190,457.86	1,274,081.86	7.0%
Other Commitments (by Resource/Object)		9/00	1,190,407.00	1,214,001.00	7.0%
d) Assigned		0790	0,00	0.00	A 444
Other Assignments (by Resource/Object)		9780	0,00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66621 0000000 Form 17 E8AANXBU52(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balan	ce	0.00	0.00

Unaudited Actuals Building Fund Expenditures by Object

30 66621 0000000 Form 21 E8AANXBU52(2023-24)

REVENUES I) LCFF Sources I) LCFF Sources J) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999	0.00 0.00 5,004,582.90 5,004,582.90 0.00 ~	0.00 0.00 0.00 3,057,161.00 3,057,161.00	0.0 0.0 0.0 -38.9
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES 5. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999	0.00 0.00 5,004,582.90 5,004,582.90 0.00_w	0.00 0.00 3,057,161.00	0.0 0.0
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES 5) TOTAL, REVENUES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999	0.00 5,004,582.90 5,004,582.90 0.00 _w	0.00 3,057,161.00	0.0
4) Other Local Revenue 5) TOTAL, REVENUES 5. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	8600-8799 1000-1999 2000-2999 3000-3999	5,004,582.90 5,004,582.90 0.00	3,057,161.00	
5) TOTAL, REVENUES EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	1000-1999 2000-2999 3000-3999	5,004,582.90 0.00 ~		.38
EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	2000-2999 3000-3999	0.00	3,057,161.00	-50.
 Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay 	2000-2999 3000-3999	nu.		-38.
2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay	2000-2999 3000-3999	nu.		
 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 	3000-3999	nu.	0.00	0.
4) Books and Supplies5) Services and Other Operating Expenditures6) Capital Outlay		0.00	0.00	0.
5) Services and Other Operating Expenditures 6) Capital Outlay	4000 4000	0.00	0.00	0.
5) Services and Other Operating Expenditures 6) Capital Outlay	4000-4999	70,482.46	133,450.00	89.
6) Capital Outlay	5000-5999	237,586.95	21,126,458.00	8,792
	6000-6999	56,394,649.65	35,696,849.00	-36.
	7100-7299			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES		56,702,719.06	56,956,757.00	0.
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(53,899,596.00)	4.
INANCING SOURCES AND USES (A5 - B9)		(51,698,136.16)	(55,633,536.00)	
OTHER FINANCING SOURCES/USES A Interfund Transform				
1) Interfund Transfers	8000 8000	0.00	0.00	0.
a) Transfers In	8900-8929			
b) Transfers Out	7600-7629	0.00	0.00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(51,698,136.16)	(53,899,596.00)	4.
. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	110,815,484.94	56,767,725.52	-48.
b) Audit Adjustments	9793	(2,349,623.26)	0.00	-100.
c) As of July 1 - Audited (F1a + F1b)		108,465,861.68	56,767,725.52	-47.
d) Other Restatements	9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)	-	108,465,861.68	56,767,725.52	-47.
2) Ending Balance, June 30 (E + F1e)		56,767,725.52	2,868,129.52	-94.
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0.
Prepaid Items	9713	0.00	0,00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	56,767,725.52	2,868,129.52	-94.
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
, ASSETS				
1) Cash				
a) in County Treasury	9110	64,124,584.87		
1) Fair Value Adjustment to Cash in County Treasury	9111	(189,032.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9135	0.00		

SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

Unaudited Actuals Building Fund Expenditures by Object

2) Investments 9160 0.00 3) Accounts Receivable 9200 255,333.01 4) Due from Grant Government 9200 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Less Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491.88 64,191,491.88 1) Defered DUTFLOWS OF RESOURCES 9490 0.00 1) Deferend Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 7,423,766.36 1 1) Accounts Payable 9500 7,423,766.36 2) Due to Grant Governments 9590 0.00 3) Due to Other Funds 9640 0.00 4) Current Loans 9640 0.00 5) Uneared Revenue 9650 0.00 6) UDE FERRED INFLOWS OF RESOURCES 7,423,766.3 1) DeFERRED INFLOWS OF RESOURCES 9690 0.00 1) DeFERRED INFLOWS OF RESOURCES 9690 0.00 1) DeFERED INFLOWS OF R	
4) Due from Grantor Government 920 0.00 5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491.88 H. DEFERRED OUTFLOWS OF RESOURCES 64,191,491.88 1) Defered Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 1) Accounts Payable 9500 7,423,766,38 2) Due to Grantor Governments 9500 7,423,766,38 3) Due to Other Funds 9610 0.00 4) Current Leans 9640 0.00 5) Unearned Revenue 9650 0.00 6) TOTAL, LIBILITIES 7,423,766,38 1 1) Accounts Payable 9610 0.00 3) Due to Other Funds 9640 0.00 6) Unearned Revenue 9650 0.00 6) JOEFERRED INFLOWS OF RESOURCES 7,423,766,36 1) Deferent Inflows of Resources 96900 0.00	
5) Due from Other Funds 9310 0.00 6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Lease Receivable 9380 0.00 9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491,88 64 4. DEFERRED OUTFLOWS OF RESOURCES 0.00 0.00 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1) Accounts Payable 9500 7,423,766.36 2) Due to Grantor Governments 9590 0.00 3) Due to Other Funds 9640 0.00 3) Due to Other Funds 9660 0.00 6) TOTAL, LABILITIES 7,423,766.36 1) Deferred Diversor FRESOURCES 0.00 6) TOTAL, LABILITIES 7,423,766.36 10 Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERED INFLOWS OF RESOURCES 0.00 <td></td>	
6) Stores 9320 0.00 7) Prepaid Expenditures 9330 0.00 8) Other Current Assets 9340 0.00 9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491,88 1 4. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 1 1. LABILITIES 0.00 1 1) Accounts Payable 9500 7,423,766,38 2) Due to Greator Governments 9560 0.00 3) Due to Other Funds 9640 0.00 4) Current Leans 9650 0.00 6) Ionared Revenue 9650 0.00 6) TOTAL, LABILITIES 7,423,766,38 1 1. DEFERRED INFLOWS OF RESOURCES 7,423,766,38 1 1. DEFERRED INFLOWS OF RESOURCES 9690 0.00 1. DEFERRED INFLOWS OF RESOURCES 0.00 1 1. DEFERRED INFLOWS OF RESOURCES 0.00 0.00 2. TOTAL, DEFERRED IN	
Different Expenditures 9330 0.000 8) Other Current Assets 9340 0.000 9) Lease Receivable 9380 0.000 10) TOTAL, ASSETS 64,191,491.88 64,191,491.88 4. DEFERRED OUTFLOWS OF RESOURCES 9490 0.000 2) TOTAL, DEFERRED OUTFLOWS 9490 0.000 2) TOTAL, DEFERRED OUTFLOWS 0.000 0.000 2) TOTAL, DEFERRED OUTFLOWS 9490 0.000 2) TOTAL, DEFERRED OUTFLOWS 9490 0.000 2) TOTAL, DEFERRED OUTFLOWS 9500 7.423,766.36 2) Due to Grantor Governments 9500 0.000 3) Due to Other Funds 9610 0.000 4) Current Loans 9640 0.000 5) Unearned Revenue 9650 0.000 6) TOTAL, LABILITIES 7.423,766.36 5) Unearned Revenue 9660 0.000 6) TOTAL, LABILITIES 7.423,766.36 5) Unearned Revenue 9690 0.000 6) TOTAL, LABILITIES 7.423,766.36 1) Deferend Inflows of Resources 969	
3) Other Current Assets 9340 0.00 9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491.88 64,191,491.88 +. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 1) Deferred Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 9490 0.00 1) LABILITIES 1 1 1) Accounts Payable 9500 7,423,766,36 2) Due to Grantor Governments 9590 0.000 3) Due to Other Funds 9640 0.00 4) Current Loans 9640 0.00 5) Unearmed Revenue 9650 0.00 6) TOTAL, LIABILITIES 7,423,766,36 2) Due to Other Funds 9660 0.00 4) Current Loans 96640 0.000 5) Unearmed Revenue 96690 0.00 6) TOTAL, LIABILITIES 7,423,766,36 2) DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Deferred Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 0.00	
9) Less Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491.88 4. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 1) Defored Quitflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1) Accounts Payable 9500 7,423,766.36 2) Due to Grantor Governments 9500 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearmed Revenue 9650 0.00 6) TOTAL, LIABILITIES 7,423,766.36 7) DEFERRED INFLOWS OF RESOURCES 9660 0.00 6) TOTAL, LIABILITIES 7,423,766.36 7) DEFERRED INFLOWS OF RESOURCES 9690 0.00 1) Defered Inflows of Resources 9690 0.00 2) TOTAL, DEFERRED INFLOWS 9600 0.00 2) TOTAL, DEFERRED INFLOWS 9600 0.00 2) TOTAL, DEFERRED INFLOWS 0.00 0.00	
9) Lease Receivable 9380 0.00 10) TOTAL, ASSETS 64,191,491.88 4. DEFERRED OUTFLOWS OF RESOURCES 9490 0.00 1) Defered Outflows of Resources 9490 0.00 2) TOTAL, DEFERRED OUTFLOWS 0.00 0.00 1. LABILITIES 7,423,766.36 9500 1) Accounts Payable 9500 7,423,766.36 2) Due to Grantor Governments 9500 0.00 3) Due to Other Funds 9610 0.00 4) Current Loans 9640 0.00 5) Unearmed Revenue 9650 7,423,766.36 7,423,766.37 7,423,766.36 100 7,423,766.36 9690 0.00 6) TOTAL, LIABILITIES 7,423,766.36 100 5) Unearmed Revenue 9650 0.00 100 6) TOTAL, LIABILITIES 7,423,766.36 100 100 7,423,766.36 9690 0.00 100 100 7,102 FERRED INFLOWS OF RESOURCES 9690 0.00 100 100 100 100 100	
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2) TOTAL, DEFERRED INFLOWS 0.00 K. FUND EQUITY	
K. FUND EQUITY	
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) 56,767,725.52	
FEMA 8281 0.00 0.00	C
All Other Federal Revenue 8290 0.00 0.00	0
TOTAL, FEDERAL REVENUE 0.00 0.00	0
OTHER STATE REVENUE	
Tax Relief Subventions	
Restricted Levies - Other	
Homeowners' Exemptions 8575 0.00 0.00	0
Other Subventions/In-Lieu Taxes 8576 0.00 0.00	0
All Other State Revenue 8590 0.00 0.00	0
TOTAL, OTHER STATE REVENUE 0.00 0.00	0
DTHER LOCAL REVENUE	
Other Local Revenue	
County and District Taxes	
Other Restricted Levies	
Secured Roll 8615 0.00 0.00	0
Unsecured Roll 8616 0.00 0.00	0
Prior Years' Taxes 8617 0.00 0.00	0
Supplemental Taxes 8618 0.00 0.00	0
Non-Ad Valorem Taxes	
Parcel Taxes 8621 0.00 0.00	0
Other 8622 0.00 0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction 8625 0.00 0.00	- 0
	·
Sales	_
Sale of Equipment/Supplies 8631 0.00 0.00	0
Leases and Rentals 8650 0.00 0.00	C
Interest 8660 4,018,803.27 2,868,129.00	-28
Net Increase (Decrease) in the Fair Value of Investments 8662 985,779.63 189,032.00	-80
Other Local Revenue	
All Other Local Revenue 8699 0.00 0.00	C
All Other Transfers In from All Others 8799 0.00 0.00	c
TOTAL, OTHER LOCAL REVENUE 5,004,582.90 3,057,161.00	-38
OTAL, REVENUES 5,004,582.90 3,057,161.00	-38
	-30
Classified Support Salaries 2200 0.00 0.00	(
alifornia Dept of Education ACS Financial Reporting Software - SACS V10.1 IV-43	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.05
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES				A	
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	24,179.37	70,753.00	192.6
Noncapitalized Equipment		4400	46,303.09	62,697.00	35.49
TOTAL, BOOKS AND SUPPLIES			70,482.46	133,450.00	89.39
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	0,00	0.00	0,0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	30,000.00	Ne
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,020.24	20,894,862.00	10,451,9
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	1,780.00	Ne
Professional/Consulting Services and Operating Expenditures		5800	39,566.71	199,816.00	405.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,586.95	21,126,458.00	8,792.19
CAPITAL OUTLAY		=			
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	55,786,283.63	33,262,658.00	-40.49
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	608,366.02	2,434,191.00	300.1
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			56,394,649.65	35,696,849.00	-36.7
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0,0
TOTAL, EXPENDITURES			56,702,719.06	56,956,757.00	0.4
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.04
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.05
(b) TOTAL, INTERTOND TRANSFERS OUT					

California Dept of Education

Unaudited Actuals Building Fund Expenditures by Object

30 66621 0000000 Form 21 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0.0%

Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
A. REVENUES			19 Carl 19 19 19		1.00
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,004,582.90	3,057,161.00	-38.9%
5) TOTAL, REVENUES			5,004,582.90	3,057,161.00	-38.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0,00	0.0%
	6000-6999		0.00	0.00	0.0%
6) Enterprise	7000-7999		0.00	0.00	0.0%
7) General Administration					
8) Plant Services	8000-8999		56,702,719.06	56,956,757.00	0.4%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,702,719.06	56,956,757.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(51,698,136.16)	(53,899,596.00)	4.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
		1000-1020	0.00	0.00	0.070
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,698,136.16)	(53,899,596.00)	4.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,815,484.94	56,767,725.52	-48.8%
b) Audit Adjustments		9793	(2,349,623.26)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			108,465,861.68	56,767,725.52	-47.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,465,861.68	56,767,725.52	-4 7.7%
2) Ending Balance, June 30 (E + F1e)			56,767,725.52	2,868,129.52	-94.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00		0.0%
All Others		9719	0.00	0.00	0.0%
		9719		2,868,129.52	-94.9%
b) Restricted		5140	56,767,725.52	2,000,129.02	-34.8%
c) Committed		0750	0.00		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	56,767,725.52	2,868,129.52
Total, Restricted Balance		56,767,725.52	2,868,129.52

30 66621 0000000 Form 25 E8AANXBU52(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					1
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	787,429.41	660,567.00	-16.
5) TOTAL, REVENUES			787,429.41	660,567.00	-16.1
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.
2) Classified Salaries		2000-2999	0.00	0.00	0.
3) Employee Benefits		3000-3999	0.00	0.00	0.
4) Books and Supplies		4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures		5000-5999	47,877.46	46,000.00	-3.
6) Capital Outlay		6000-6999	8,464.97	5,000,000.00	58,967.
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	. 0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			731,086.98	(4,385,433.00)	-699.
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0
b) Transfers Out		7600-7629	0.00	0.00	0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			731,086.98	(4,385,433.00)	-699.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,203.19	5,288,489,05	13.
b) Audit Adjustments		9793	(92,801.12)	0.00	-100.
c) As of July 1 - Audited (F1a + F1b)			4,557,402.07	5,288,489.05	16
d) Other Restatements		9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)			4,557,402.07	5,288,489.05	16.
2) Ending Balance, June 30 (E + F1e)			5,288,489.05	903,056.05	-82
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	.20
All Others		9719	0.00	0.00	0.
b) Restricted		9740	5,288,489.05	903,056.05	-82
c) Committed		0,10		,	
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0,00	0.
d) Assigned					
Other Assignments		9780	0.00	0.00	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,273,034.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,848.00)		
		9120	0.00		
b) in Banks					
-		9130	0.00		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	0.00		

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

Description Reso	urce Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	46,799.72		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		5,304,986.67		
		0,004,000.01		
DEFERRED OUTFLOWS OF RESOURCES	9490	0.00		
1) Deferred Outflows of Resources	9490			
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	55.69		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	16,441.93		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		16,497.62		
DEFERRED INFLOWS OF RESOURCES		ľ		
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY		(
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		5,288,489.05		
THER STATE REVENUE				
Tax Relief Subventions				
Restricted Levies - Other				
	8575	0.00	0.00	(
Homeowners' Exemptions				
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	(
All Other State Revenue	8590	0.00	0.00	(
TOTAL, OTHER STATE REVENUE		0.00	0.00	
THER LOCAL REVENUE				
Other Local Revenue				
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00	0.00	c
Unsecured Roll	8616	0.00	0.00	C
Prior Years' Taxes	8617	0.00	0.00	(
Supplemental Taxes	8618	0.00	0.00	C
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	(
Other	8622	0.00	0.00	(
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	(
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	(
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	C
Interest	8660	207,841.96	145,719.00	-29
Net Increase (Decrease) in the Fair Value of Investments	8662	31,552,56	14,848.00	-52
Fees and Contracts				
Mitigation/Developer Fees	8681	548,034.89	500,000.00	-8
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0
All Other Transfers In from All Others	8799	0.00	0.00	(
TOTAL, OTHER LOCAL REVENUE	0199	787,429.41	660,567.00	-16
		787,429.41	660,567.00	
OTAL, REVENUES		/0/,429.41	000,007.00	-16
ERTIFICATED SALARIES				
	1900	0.00	0.00	C
Other Certificated Salaries				
TOTAL, CERTIFICATED SALARIES		0.00	0.00	
	2200	0.00	0.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0,0
Unemployment Insurance	•	3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0,0
Other Employ ee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
BOOKS AND SUPPLIES			r i i		
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL. BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES			r r		
Subagreements for Services		5100	0.00	0.00	0,0
Travel and Conferences		5200	0.00	0.00	0.0
		5400-5450	0.00	0.00	0.0
Insurance		5500	0.00	0.00	0.0
Operations and Housekeeping Services		5600	0.00	0.00	0.1
Rentals, Leases, Repairs, and Noncapitalized Improvements					0.0
Transfers of Direct Costs		5710	0.00	0.00	
Transfers of Direct Costs - Interfund		5750	16,441.93	15,000.00	-8.8
Professional/Consulting Services and Operating Expenditures		5800	31,435.53	31,000.00	-1.4
		5900	0.00	0.00 46,000.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,877.46	46,000.00	-3.5
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	8,464.97	0.00	-100.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0,0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	5,000,000.00	N
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			8,464.97	5,000,000.00	58,967.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.1
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.1
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
			0.00	0.00	
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					and the second second
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	787,429.41	660,567.00	-16.1%
5) TOTAL, REVENUES			787,429.41	660,567.00	-16.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		.88	0.00	-100.0%
8) Plant Services	8000-8999		56,341.55	5,046,000.00	8,856.1%
9) Other Outgo	9000-9999	Except 7600-			
s) other outgo	5000-5555	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			56,342.43	5,046,000.00	8,856.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			731,086.98	(4,385,433.00)	-699.9%
D. OTHER FINANCING SOURCES/USES				1	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			731,086.98	(4,385,433.00)	-699.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,203.19	5,288,489.05	13.7%
b) Audit Adjustments		9793	(92,801.12)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,557,402.07	5,288,489.05	16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,557,402.07	5,288,489.05	16.0%
2) Ending Balance, June 30 (E + F1e)			5,288,489.05	903,056.05	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	- 196 PE 48-
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,288,489.05	903,056.05	-82.9%
c) Committed		5.40	0,200,400.00		-02.070
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		5/00	0.00	0.00	0.0%
a) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00
		9/00	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	
			0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	

2023-24 Unaudited Actuals	2024-25 Budget
al 5,288,489.05	903,056.05
5,288,489.05	903,056.05
	al 5,288,489.05

Unaudited Actuals County School Facilities Fund Expenditures by Object

30 66621 0000000 Form 35 E8AANXBU52(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.05
3) Other State Revenue	8300-8599	12,612,639.00	0.00	-100.09
4) Other Local Revenue	8600-8799	1,610,208.07	1,134,549.00	-29.5
5) TOTAL, REVENUES		14,222,847.07	1,134,549.00	-92.09
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	3,663.13	1,344,833.00	36,612.7
6) Capital Outlay	6000-6999	3,656,459.60	16,053,704.00	339.1
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		3,660,122.73	17,398,537.00	375.49
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		10,562,724.34	(16,263,988.00)	-254.0
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.04
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.04
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.04
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.05
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		10,562,724.34	(16,263,988.00)	-254.0
F. FUND BALANCE, RESERVES			(,,	
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	25,287,823.42	35,348,589.92	39.89
b) Audit Adjustments	9793	(501,957.84)	0.00	-100.04
c) As of July 1 - Audited (F1a + F1b)		24,785,865.58	35,348,589.92	42.6
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		24,785,865.58	35,348,589.92	42.6
2) Ending Balance, June 30 (E + F1e)		35,348,589.92	19,084,601.92	-46.0
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.09
Stores	9712	0.00 6700-1.c.	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	35,348,589.92	19,084,601.92	-46.0
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.09
G. ASSETS				
1) Cash				
a) in County Treasury	9110	38,415,504.30		
	9111	(107,969.01)		
1) Fair Value Adjustment to Cash in County Treasury		n		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9120	0.00		
	9120 9130	0.00		
b) in Banks				

SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	141,594.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			38,449,130.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,100,540.26		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,100,540.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,348,589.92		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,612,639.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0000	12,612,639.00	0.00	-100.0%
OTHER LOCAL REVENUE			12,012,000.00	0.00	
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,467,198.16	1,026,580.00	-30.09
Net Increase (Decrease) in the Fair Value of Investments		8662	143,009.91		-24.59
Other Local Revenue		0002	143,008.81	107,969.00	-24.37
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	
All Other Transfers in from All Others TOTAL, OTHER LOCAL REVENUE		0199	1,610,208.07	1,134,549.00	0.0% -29.5%
TOTAL, REVENUES			14,222,847.07	1,134,549.00	-29.09
			14,222,047.07	1,134,349,00	-92.07
CLASSIFIED SALARIES		2200	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	
Classified Supervisors' and Administrators' Salaries					0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.09
			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASD1/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09

BOOK AND SUPPLIES 900 0.00 0.00 Material of Supplies 930 0.00 0.00 Material of Supplies 930 0.00 0.00 Supplies 930 0.00 0.00 0.00 Supplies 930 0.00 0.00 0.00 0.00 Supplies 930 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <th>range Unified Co range County</th> <th colspan="5">Unaudited Actuals County School Facilities Fund Expenditures by Object</th>	range Unified Co range County	Unaudited Actuals County School Facilities Fund Expenditures by Object				
Bask and Markets Analysis20000000000Nonceptables Example4000.000.00Nonceptables Example4000.000.00Nonceptables Example0.000.000.00Tork, LOCAS AND OTHER OPPARTS EXPENDITURES3000.000.00Inversor5000.000.000.00Torket of Contrains5000.000.000.00Operation of Nankaspity Expectations5000.000.00Torket of Direct Contra7000.000.000.00Torket of Direct Contra7000.000.000.00Direct of Direct Contra7000.000.000.00Torket Of Direct Contra7000.000.000.00Direct of Direct Contra7000.000.000.00Direct of Direct Contra7000.000.000.00Direct of Direct Contra7010.000.000.00Direct of Direct Office Contra7010.000.00 <th>Description</th> <th>Resource Codes</th> <th>Object Codes</th> <th></th> <th></th> <th></th>	Description	Resource Codes	Object Codes			
material basis3433406.00TOTAL DOGS AND SUPPOLES6.000.00TOTAL DOGS AND SUPPOLES0.000.00Balagements for Soriclas3100.000.00Torval and Contractors3000.000.00Incranse3000.000.00Incranse3000.000.00Incranse3000.000.00Incranse3000.000.00Incranse3000.000.00Incranse3000.000.00Incranse of Joint Costs - Instrand3000.000.00Incranse of Joint Costs - Instrand3000.000.00Incranse of Joint Costs - Instrand3000.000.00Indication Costs - Instrand3000.000.00Instrands - Instrand Costs - Instrand3000.000.00Indication Costs - Instrand3000.000.00Instrands - Instrands - Instrand - Instrands - Instrand - Instrand - Instrands - Instrands -	BOOKS AND SUPPLIES					1.000
second process44000.000.00Start Reside Containing Expendent in the Stork of Expendent i	Books and Other Reference Materials		4200	0.00	0.00	0.09
TOTAL BOORS AND SUPPLIES00Subgraves of for Super Diffusion100000000Traves and Cold secces100000000Traves and Cold secces100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Datal general Releases Main Septement600000Last And Main Release Main Septement600000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000000Constances100000 <td>Materials and Supplies</td> <td></td> <td>4300</td> <td>0.00</td> <td>0.00</td> <td>0.09</td>	Materials and Supplies		4300	0.00	0.00	0.09
Standard Standarddir Standardir	Noncapitalized Equipment		4400	0.00	0.00	0.09
background of Services10000.000.00Invariant Controns10000.000.00Invariant Controls10000.000.00Reveals, Listes, Right, and Nonspatibled Impore energic00000.0000.000Treating of Drace Cats, Instruction10000.0000.000Performant Control10000.0000.0000.000Control Cats, Instruction10000.0000.0000.000Performant Control10000.0000.0000.0000.000Control Cats, Instruction10000.0000.0000.0000.000Control Cats, Instruction0.0000.0000.0000.0000.000Control Cats, Instruction0.0000.0000.0000.0000.000Control Cats, Instruction0.0000.0000.0000.0000.0000.000Control Cats, Instruction0.0000.0000.0000.0000.0000.0000.000Control Cats, Instruction0.0000	TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
Type and conditiones53000.000.00Derivation and humsteeping Services55000.000.000Derivation and humsteeping Services55000.0000.000Ratise A classes, Argan, and Ancaphalia Improvements55000.0000.000Taraster of Diace Class - Interind75780.0000.000Communications55000.0000.0000.000Communications0.0000.0000.0000.000Communications0.0000.0000.0000.000Communications0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.000Explaned0.0000.0000.0000.00	SERVICES AND OTHER OPERATING EXPENDITURES					
spearse9400-4000.000.00Operations of Nonzanjilized Improvements55000.661.3010.444.83.8025.67Datale of Divel Costs10180.000.000.000.00Protesting of Diversite Interface10180.000.000.000.00Diversite of Diversite Costs10180.00	Subagreements for Services		5100	0.00	0.00	0.0
personal invariants on Noncashinal improvements 9500 0.00 0.00 Restail, Lassis, Regin, and Noncashinal improvements 9700 0.00 0.00 Transfer of Dires Costs - instruind 9700 0.00 0.00 0.00 Ortessonal Consults Services and Operating Services and Construing 9600 0.00	Travel and Conferences		5200	0.00	0.00	0.0
Branch sowStore3400344.83.0346.85Transfer of Direct Cests5700.000.000.00Profestability Centraling Expenditions68000.000.000.00TOTAL SERVICES AND OTHER OPERATING EXPENDITIVES-0.000.000.00TOTAL SERVICES AND OTHER OPERATING EXPENDITIVES-0.000.000.00End Improvements61000.000.000.000.00Building and Improvements of School Librates60000.000.000.000.00Building and Improvements of School Librates60000.000.000.000.00Equipment Regeneration of School Librates60000.000.000.000.00Equipment Regeneration of School Librates60000.000.000.000.00Equipment Regeneration of School Librates60000.000.000.000.00Torich Assis60000.000.000.000.000.00Torich Assis72110.000.000.000.000.00The Instance Out School Librates72120.000.000.000.00Torich Cestor Out School School Librates72110.000.000.00Torich Cestor Out School School Chestor Out School Sch	Insurance		5400-5450	0.00	0.00	0.0
Transfers of Diret Cests - Interfand 5710 0.00 0.00 Transfers of Diret Cests - Interfand 5750 0.00 0.00 Communities 5600 0.00 0.00 0.00 Communities 5600 0.00 0.00 0.00 Communities 5600 0.00 0.00 0.00 Communities 6700 0.00 0.00 0.00 Lad 4000 0.00	Operations and Housekeeping Services		5500	0.00	0.00	0.0
Transfere of Direct Casts - Interfund 5760 0.00 0.00 PortassaticCasuling Generating Expenditures 5600 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 3.66.11 1.3.44.83.00 3.6.6.20 Land 6100 0.00 0.00 0.00 Land 6100 0.00 0.00 0.00 Land increase 6100 0.00 0.00 0.00 Building and improvements of Buildings 6000 0.00 0.00 0.00 Experiment Replacement 6000 0.00 0.00 0.00 0.00 Experiment Replacement 6000 0.00	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,663,13	1,344,833.00	36,612.7
Profestional Consulting Services and Opening Expenditues 5600 0.00 0.00 Communications 366.11 1.344.83.00 36.64 CATUAL, SERVICES AND OTHER OPERATING DEPENDITURES 3.66.11 1.344.83.00 3.66.11 Lad improvements 6.100 0.000 0.000 0.000 Lad improvements of Building and Improvements of Building Immonifere of Indirect Costs) 0.000 0.000 Other Transfere Out 3.666.456.66 0.000 0.000 0.000 Other Transfere Out 711 0.00 0.000 0.000 Didt Service - Immedia 713 0.00 0.000 0.000 Didt Service - Immedia 713 0.00 0.000 0.000 0.000	Transfers of Direct Costs		5710	0.00	0.00	0.0
Communications 5900 0.00 0.00 TDTAL.SERVICES AND DTHER OPERATING EPENDITURES 3,461.11 1,44.433.00 346.71 Land 4100 0.00 0.00 0.00 Building and Improvements of Buildings 6200 3,569.450.00 0.00 0.00 Building and Improvements of Buildings 6200 3,569.450.00 0.00 0.00 Equipment New School Liberatives of Major Expansion of School Liberatives 6500 0.00 0.00 0.00 Equipment Replacement 6500 0.	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
TOTAL SERVICES AND OTHER OPERATING EXPENDIT/RES 3.48.13 1.34.433.00 94.4 CAPTAL OUTLAY	Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
CAPITAL OUTLAY 410 0.00 0.00 Land 4100 0.00 0.00 0.00 Buildings and Improvements of Buildings 6200 3.68,6456.00 10,593,794.00 33 Buildings and Improvements of Buildings 6200 3.68,6456.00 10,593,794.00 33 Buildings and Improvements of Buildings 6200 3.68,6456.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Statistics of Charler Schools 7070 0.00 0.00 0.00 0.00 Other Treasfers of Indirect Costs) 7111 0.00 0.00 0.00 0.00 To Listicia or Charler Schools 7212 0.00 0	Communications		5900	0.00	0.00	0.0
ind 9100 9.000 9.000 Lad improvements of Bublings 6100 9.684,855.8 10.685,774.60 3.33 Books and Media for New School Libraries or Major Expansion of School Libraries 6000 0.000 0.000 Equipment 6000 0.000 0.000 0.000 Equipment Replacement 6000 0.000 0.000 0.000 Books and Media for New School Libraries or Major Expansion of School Libraries 6000 0.000 0.000 Bubicarpitation Assets 6000 0.000 0.000 0.000 0.000 CDTATA_CONTAV 3.886,492.80 10.657,704.00 0.000 <td< td=""><td>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</td><td></td><td></td><td>3,663.13</td><td>1,344,833.00</td><td>36,612.7</td></td<>	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,663.13	1,344,833.00	36,612.7
Land improvements of Buildings and Imprecess of Buildings and Improvements of Buildings and Improveme	CAPITAL OUTLAY					
Buildings and Improvements of Buildings 4000 3,656.459.69 16,053,704.00 3.25 Backs and Media for New School Libraries or Major Exgansion of School Libraries 6000 6.000 6.000 Equipment 6600 6.000 6.000 6.000 Equipment 6600 6.000 6.000 6.000 Equipment 6700 0.00 6.000 6.000 Discription Assets 6700 0.00 6.000 6.000 6.000 TorAL, coPTRA UNICA VUTAY 3,8564,858.00 100,800,000 6.000	Land		6100	0.00	0.00	0.0
Book and Model for Nave School Librates or Major Expansion of School Librates 500 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Lass Asses 6600 0.00 0.00 Bubschription Asses 6600 0.00 0.00 Bubschription Asses 6600 0.00 0.00 Bubschription Asses 700 0.00 0.00 District or Charter School Librative of Indirect Costs)	Land Improvements		6170	0.00	0.00	0.0
Equipment 4460 0.00 0.00 Equipment/Registement 6500 0.00 0.00 Subscription Assets 6700 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL. CAPTAL OUTLAY 3,865,459.60 18,053,704.00 3.00 Other fransfers Out OUTLAY 3,865,459.60 18,053,704.00 3.00 To fands on Out 7211 0.00 0.00 To fands on Courtly Offices 7212 0.00 0.00 To Courtly Offices 7213 0.00 0.00 Debt Service - Interest 729 0.00 0.00 Other Transfers Out Dut Outschafts Transfers Out Subtement 749 0.00 0.00 Other Service - Interest 7499 0.00 0.00 0.00 TOTAL CHER DUTO (excluding Transfers Out Subtement Service - Interest 9.00 0.00 0.00 TOTAL CHER DUTO (excluding Transfers Out Subtement Service - Interest 9.00 0.00 0.00 TOTAL CHER DUTO (excluding Transfers Out Subtement Service - Side Subtement Service - Side Subtement Service -	Buildings and Improvements of Buildings		6200	3,656,459.60	16,053,704.00	339.1
Expension 6500 0.00 0.00 Lease Assets 6600 0.00 0.00 Disbeription Assets 6600 0.00 0.00 TOTAL_CAPTAL OUTLAY 3,866,459.40 16,053,704.00 32 OTHER OUTGO (sectuaing Transfers of Indirect Costs) 3,866,459.40 16,053,704.00 32 Other fransfers of basis 7211 0.00 0.00 600 To Guito's or Chairer Schools 7212 0.00 0.00 600 To Schröte's Chairer Schools 7212 0.00 0.00 600 To Schröte's Chaire Schools 7213 0.00 0.00 600 Other Det Service 7438 0.00 0.00 600 Other Det Service - Interest 7438 0.00 0.00 600 ToTAL, DEPENDTURES 3,860,122.73 7.388,570 32 INTERFUND TRANSFERS IN 5,860,122.73 7.388,570 300 Other Authorade Interfund Transfers Could School Facilities Fund From: All Other Funds 8913 0.00 0.00 Other Authora	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Lease Assis 6600 0.00 0.00 Subscription Asses 6700 0.00 0.00 OTDPCAL_CAPTALOUTAV 3.565.459.60 15.053.704.00 3.56 OTHER OUTGO (excluding Transfers of Indirect Costs) 3.565.459.60 15.053.704.00 3.56 Other Finantien Gut 711 0.00 0.00 0.00 To Obtrictics or Charler Schools 7211 0.00 0.00 0.00 To JPAs 7212 0.00	Equipment		6400	0.00	0.00	0.0
Subscription Assets 6700 0.00 0.00 TOTAL_CAPTRAL CUILAY 3.868.493.60 16.055,704.00 3.86 OTHER OUTGO (coulding Transfers of Indirect Costs)	Equipment Replacement		6500	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY 3,856,458.50 16,083,704.00 3.33 OTHER OUTGO (excluding Transfers of Indirect Costs)	Lease Assets		6600	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs) Images of Pass-Trough Revenues Images of Pass-Trough Revenues Transfers of Pass-Trough Revenues 7211 0.00 0.00 To Clain(cts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To LPAs 7219 0.00 0.00 All Other Transfers Out to All Others 7239 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 TOTAL_DPENDTURES 3.660.122.73 17.386,537.00 35 INTERFUND TRANSFERS IN 0.00 0.00 0.00 INTERFUND TRANSFERS N 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 0.00 Other Authorized Interfund Transfers foud 7	Subscription Assets		6700	0.00	0.00	0.0
Other Transfers OU Instantion of Pass-Through Revenues Instantion of Pass-Through Revenues To Districts or Charter Schools 7211 0.00 0.000 To Districts or Charter Schools 7212 0.00 0.000 To Darbard 7213 0.00 0.000 All Other Transfers Out It old Itolers 7299 0.00 0.000 Debt Service - Interest 7439 0.00 0.000 Other Debt Service - Principal 7439 0.00 0.000 TOTAL, OTHER OUTOO (excluding Transfers or Indirect Costs) 0.00 0.000 0.000 TOTAL, OTHER OUTOO (excluding Transfers or Indirect Costs) 0.00 0.000 0.000 0.000 TOTAL, INTERFUND TRANSFERS IN	TOTAL, CAPITAL OUTLAY			3,656,459.60	16,053,704.00	339,1
Transfers of Pass-Through Revenues Independence Independence To Ditricts or Charter Schools 7211 0.00 0.000 To County Offices 7212 0.00 0.000 To JPAs 7213 0.00 0.000 All Other Transfers Out Jol Others 7213 0.00 0.000 Debt Service - Interest 7239 0.00 0.000 Other Townopal 7439 0.00 0.000 Other Debt Service - Interest 7439 0.00 0.000 TOTAL, OTHER OUTGO excluding Transfers of Indirect Costs) 0.00 0.000 0.000 TOTAL, LOYEDINTURES 3,860,122.7 17,396,537 0.000 NTERFUND TRANSFERS IN 3,860,122.7 17,396,537 0.000 Other Authorized Interfund Transfers In 8919 0.00 0.000 0.000 Other Authorized Interfund Transfers Out 7613 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000<	OTHER OUTGO (excluding Transfers of Indirect Costs)					
To Districts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Tanafers Out to All Others 729 0.00 0.00 Deht Service 7433 0.00 0.00 Other Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Fricipal 7439 0.00 0.00 TOTAL, OTHER OUTGO (schuding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, DEPENDITURES 3.660,122.73 17.398,537.00 3.60 INTERFUND TRANSFERS IN 3.660,122.73 17.398,537.00 3.60 To: State School Building Fund/County School Facilities Fund From: All Other Funds 8013 0.00 0.00 O (1) TOTAL, INTERFUND TRANSFERS N 0.00 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS NOT 0.00 0.00 0.00 0.00 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Other Transfers Out					
To County Offices 7212 0.00 0.00 To JAs 7213 0.00 0.00 All Other Transfers Out to All Others 7213 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Transfers Out to All Others 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Interest 7438 0.00 0.00 TOTAL, CIME OUTSO (sculding Transfers of Indirect Costs) 3.860,122.73 17.398,537.00 3.3 INTERFUND TRANSFERS 3.860,122.73 17.398,537.00 3.3	Transfers of Pass-Through Revenues					
To JPA 7213 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Transfers Out to All Others 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, CDTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 3,660,122.73 17,388,537.00 3.7 INTERFUND TRANSFERS N 3,660,122.70 17,388,537.00 0.00 (a) TOTAL, INTERFUND TRANSFERS N 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (c) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INT	To Districts or Charter Schools		7211	0.00	0.00	0.0
All Other Transfers Out to All Others 7299 0.0 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7438 0.00 0.00 TOTAL, OTHER OUTCO (excluding Transfers of Indirect Costs) 0.0 0.00 0.00 TOTAL, EXPENDITURES 3,860,122.73 17,389,537.00 33 INTERFUND TRANSFERS IN 3,860,122.73 17,389,537.00 33 Total, Expenditure Transfers In 8913 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 0.00	To County Offices		7212	0.00	0.00	0.0
Debt Service Image: Control of the service - Interest 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 TOTAL, DYEEN OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 INTERFUND TRANSFERS IN 3,660,122.73 17,396,537.00 3.7 INTERFUND TRANSFERS IN 8913 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 OTTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 OTHER SURCESUSES 8953 0.00 0.00 SOURCES Transfers from Funds of Lapsed/Reorgani	To JPAs		7213	0.00	0.00	0.0
Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 3,860,122.73 17,398,537.00 33 INTERFUND TRANSFERS IN 3,860,122.73 17,398,537.00 35 To: State School Building Fund/County School Facilities Fund From: All Other Funds 8913 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS SUT 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 0.00 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.	All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 3,660,122.73 17,396,537.00 3.75 INTERFUND TRANSFERS IN 23,660,122.73 17,396,537.00 0.00 0.00 To: State School Building Fund/County School Facilities Fund From: All Other Funds 8913 0.00<	Debt Service					
Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTOO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 3,660,122.73 17,396,537.00 3.55 INTERFUND TRANSFERS IN 23,660,122.73 17,396,537.00 0.00 To: State School Building Fund/County School Facilities Fund From: All Other Funds 8913 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 8913 0.00 0	Debt Service - Interest		7438	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 TOTAL, EXPENDITURES 3,660,122.73 17,398,537.00 33 INTERFUND TRANSFERS Integrup Transfers of Indirect Costs) Integrup Transfers Integrup Transfers <td< td=""><td></td><td></td><td>7439</td><td>0.00</td><td>0.00</td><td>0.0</td></td<>			7439	0.00	0.00	0.0
TOTAL, EXPENDITURES3,660,122.7317,398,537.0033INTERFUND TRANSFERS INTERFUND TRANSFERS INSel130.000.00Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS OUT0.000.000.00To: State School Building Fund/County School Facilities Fund76130.000.00Other Authorized Interfund Transfers Out76130.000.00Other Authorized Interfund Transfers Out76190.000.00Other Authorized Interfund Transfers Out76190.000.00Other Authorized Interfund Transfers Out0.000.000.00OTHER SOURCES0.000.000.000.00ProceedsFroceeds0.000.000.00Other Sources89530.000.000.00Transfers from Funds of Lapsed/Reorganized LEAs89550.000.00Proceeds from Certificates of Participation89710.000.00Proceeds from Certificates of Participation89730.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from Lease Revenue Bonds89740.000.00				0.00	0.00	0.0
INTERFUND TRANSFERS INTERFUND TRANSFERS IN INTERFUND TRANSFERS IN 0.00 0.00 To: State School Building Fund/County School Facilities Fund From: All Other Funds 8913 0.00 0.00 (e) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 Other Authorized Interfund Transfers Out 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 Other Authorized Interfund Transfers Out 7619 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 OTHER SOURCES/USES SOURCES 0.00 0.00 0.00 Proceeds from Disposal of Capital Assets 8953 0.00 0.00 Other Sources Transfers fram Funds of Lapsed/Reorganized LEAs 8955 0.00 0.00 Proceeds from Certificates of Participation 10.00 0.00						375.4
INTERFUND TRANSFERS IN6000.00To: State School Building Fund/County School Facilities Fund From: All Other Funds89130.000.00Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.00INTERFUND TRANSFERS OUT0.000.00To: State School Building Fund/County School Facilities Fund76130.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(c) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(c) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Proceeds from Disposal of Capital Assets89530.000.00Other Sources0.000.000.000.00Inarisers from Capital Assets of Participation89710.000.00Proceeds from Casses Revenue Bonds89720.000.00Proceeds from Leases Revenue Bonds89730.000.00Proceeds from Lease Revenue Bonds89740.000.00Proceeds from SBITAs89740.000.00						
To: State School Building Fund/County School Facilities Fund From: All Other Funds 8913 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 Other Authorized Interfund Transfers Out 7613 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 OTHER SOURCESUSES 0.00 0.00 0.00 SOURCES 8953 0.00 0.00 Proceeds from Disposal of Capital Assets 8953 0.00 0.00 Other Sources 90 0.00 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Carificates of Participation 8972 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00						
Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.00INTERFUND TRANSFERS OUT0.000.00To: State School Building Fund/County School Facilities Fund76130.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(c) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00Proceeds from Disposal of Capital Assets89530.000.00Other Sources110.000.00Transfers from Funds of Lapsed/Reorganized LEAs89550.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Leases Revenue Bonds89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00			8913	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN0.000.00INTERFUND TRANSFERS OUT76130.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES90000.000.000.00SOURCES970ceeds from Disposal of Capital Assets89530.000.00Other Sources71 masfers from Funds of Lapsed/Reorganized LEAs89650.000.00Proceeds from Certificates of Participation89710.000.00Proceeds from Leases89730.000.00Proceeds from Leases Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00						0.
INTERFUND TRANSFERS OUT76130.000.00To: State School Building Fund/County School Facilities Fund76130.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USESSOURCES0.000.00Proceeds89530.000.00Other Sources89530.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Leases89730.000.00Proceeds from SBITAs89740.000.00						0.
To: State School Building Fund/County School Facilities Fund76130.000.00Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USESSOURCES				0.00	0.00	0.1
Other Authorized Interfund Transfers Out76190.000.00(b) TOTAL, INTERFUND TRANSFERS OUT0.000.000.00OTHER SOURCES/USES800RCES/ Proceeds89530.000.00Proceeds from Disposal of Capital Assets89530.000.00Other Sources89650.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Leases89730.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00			7613	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT0.000.00OTHER SOURCES/USES SOURCESImage: Comparison of Capital AssetsImage: Comparison of Capital AssetsImage: Comparison of Capital AssetsProceeds from Disposal of Capital AssetsS09530.000.00Other SourcesImage: Comparison of Capital AssetsS09650.00Other SourcesImage: Comparison of Capital AssetsS09650.00Other SourcesImage: Comparison of Capital AssetsS09650.00Other SourcesImage: Comparison of Capital AssetsS09650.00Proceeds from Funds of Lapsed/Reorganized LEASS09650.000.00Proceeds from Certificates of ParticipationS09710.000.00Proceeds from Leases Revenue BondsS09730.000.00Proceeds from SBITASS0740.000.00						0.1
OTHER SOURCES/USES SOURCES SOURCES Proceeds Proceeds from Disposal of Capital Assets 8953 0.00 0.00 Other Sources 8965 0.00 0.00 Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Certificates of Participation 8972 0.00 0.00 Proceeds from Leases 8973 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 Proceeds from SBITAs 8974 0.00 0.00			, , , ,			0.0
SOURCESImage: sourcesImage: sourcesProceeds from Disposal of Capital Assets89530.000.00Other Sources89650.000.00Transfer from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Leases Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00				0.00	0.00	
Proceeds89530.000.00Proceeds from Disposal of Capital Assets89530.000.00Other Sources89650.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Leases Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00						
Proceeds from Disposal of Capital Assets89530.000.00Other Sources789650.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00						
Other Sources89650.000.00Transfers from Funds of Lapsed/Reorganized LEAs89650.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89720.000.00Proceeds from Leases89730.000.00Proceeds from Lease Revenue Bonds89740.000.00			8953	0.00	0.00	0.
Transfers from Funds of Lapsed/Reorganized LEAs896590.000.00Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89710.000.00Proceeds from Leases89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00			0000	0.00	0.00	υ.
Long-Term Debt Proceeds89710.000.00Proceeds from Certificates of Participation89710.000.00Proceeds from Leases89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00			8965	0.00	0.00	0.
Proceeds from Certificates of Participation89710.000.00Proceeds from Leases89720.000.00Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00			6903	0,00	0.00	0.
Proceeds from Leases 8972 0.00 0.00 Proceeds from Lease Revenue Bonds 8973 0.00 0.00 Proceeds from SBITAs 8974 0.00 0.00			6074			-
Proceeds from Lease Revenue Bonds89730.000.00Proceeds from SBITAs89740.000.00						0.
Proceeds from SBITAs 8974 0.00 0.00						0.
					0	0.
All Other Financing Sources 8979 0.00 0.00						0.
	All Other Financing Sources		8979	0.00	0.00	0.

Unaudited Actuals County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					The second second second
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,612,639.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,610,208.07	1,134,549.00	-29.5%
5) TOTAL, REVENUES			14,222,847.07	1,134,549.00	-92.0%
B. EXPENDITURES (Objects 1000-7999)					Charles and and
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,660,122.73	17,398,537.00	375.4%
		Except 7600-	0,000,122.10	11,000,001100	070.170
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,660,122.73	17,398,537.00	375.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			10,562,724.34	(16,263,988.00)	-254.0%
D. OTHER FINANCING SOURCES/USES				Í	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,562,724.34	(16,263,988.00)	-254.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,287,823.42	35,348,589.92	39.8%
b) Audit Adjustments		9793	(501,957.84)	0.00	-100.0%
		8785	24,785,865.58	35,348,589.92	42.6%
c) As of July 1 - Audited (F1a + F1b)		9795			
d) Other Restatements		9795	0.00	00.0	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,785,865.58	35,348,589.92	42.6%
2) Ending Balance, June 30 (E + F1e)			35,348,589.92	19,084,601.92	-46.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,348,589.92	19,084,601.92	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	2023–24 Unaudited Actuals	2024-25 Budget
State School Facilities Projects	35,348,589.92	19,084,601.92
	35,348,589.92	19,084,601.92
		Description Unaudited Actuals State School Facilities Projects 35,348,589.92

Orange Unified Orange County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description Reso	urce Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.
4) Other Local Revenue	8600-8799	539,914.83	69,188.00	-87.
5) TOTAL, REVENUES		539,914.83	69,188.00	-87.
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.
2) Classified Salaries	2000-2999	0.00	0.00	0
3) Employee Benefits	3000-3999	0.00	0.00	o
4) Books and Supplies	4000-4999	14,779.16	31,179.00	111
5) Services and Other Operating Expenditures	5000-5999	869,653,24	1,746,435.00	100
6) Capital Outlay	6000-6999	7,390,530.81	18,452,885.00	149
	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES		8,274,963.21	20,230,499.00	144
: EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		(7,735,048.38)	(20,161,311.00)	160
D. OTHER FINANCING SOURCES/USES		(1):00,01000	(20)101)01	
1) Interfund Transfers				
a) Transfers In	8900-8929	9,853,135.72	24,454,588.00	148
			24,454,588.00	-100
b) Transfers Out	7600-7629	197.72	0.00	-100
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0
b) Uses	7630-7699	0.00	0.00	C
3) Contributions	8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES		9,852,938.00	24,454,588.00	148
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,117,889.62	4,293,277.00	102
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	5,819,770.99	7,889,324.51	35
b) Audit Adjustments	9793	(48,336.10)	0.00	-100
c) As of July 1 - Audited (F1a + F1b)		5,771,434.89	7,889,324.51	36
d) Other Restatements	9795	0.00	0.00	c
e) Adjusted Beginning Balance (F1c + F1d)		5,771,434.89	7,889,324.51	36
2) Ending Balance, June 30 (E + F1e)		7,889,324.51	12,182,601.51	54
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0
Stores	9712	0.00	0.00	0
	9713	0.00	Mile identita	1
Prepaid Items			0.00	0
All Others	9719	0.00	0.00	0
b) Restricted	9740	3,134,402.74	8,964,473.74	186
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0
Other Commitments	9760	0.00	0.00	0
d) Assigned				
Other Assignments	9780	4,754,921.77	3,218,127.77	-32
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	c
Unassigned/Unappropriated Amount	9790	0.00	0.00	c
G, ASSETS				
1) Cash				
a) in County Treasury	9110	618,852.37		
1) Fair Value Adjustment to Cash in County Treasury	9111	(1,948.00)		
	9120	0.00		
b) in Banks	3120			
	9120	0.00	1	
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		0,00		

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,801.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,086,307.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,707,013.63		
L DEFERRED OUTFLOWS OF RESOURCES			12,707,010.00		
1) Deferred Outflows of Resources		9490	0.00		
		5450	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	911,368.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,906,320.81		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,817,689.12		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
(. FUND EQUITY			l l		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,889,324.51		
EDERAL REVENUE					
FEMA		8281	0.00	0.00	0.
All Other Federal Revenue		8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE		0230	0.00	0.00	0.
			0.00	0.00	
DTHER STATE REVENUE		0507	0.00	0.00	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.
All Other State Revenue	All Other	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
DTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.
Interest		8660	97,457.52	67,240.00	-31.
Net Increase (Decrease) in the Fair Value of Investments		8662	22,318.91	1,948.00	-91.
Other Local Revenue					
All Other Local Revenue		8699	420,138.40	0.00	-100
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			539,914.83	69,188.00	-87.
OTAL, REVENUES			539,914.83	69,188.00	-87.
			303,314.00	03,100.00	
CLASSIFIED SALARIES		2200	0.00	0.00	•
Classified Support Salaries		2200	0.00	0.00	0,
Classified Supervisors' and Administrators' Salaries		2300	0.00	0,00	0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0
Other Classified Salaries		2900	0.00	0.00	0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0
MPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0
		3201-3202	0.00	0.00	0
PERS				0.00	0
PERS OASDI/Medicare/Afternative		3301-3302	0.00	0.00	Ũ
		3301-3302 3401-3402	0.00	0.00	
OASDI/Medicare/Alternative Health and Welfare Benefits					0
OASDI/Medicare/Alternative		3401-3402	0.00	0,00	0 0 0

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description Resource Co	des Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				State of the local division of the
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	8,276.45	19,479.00	135.49
Noncapitalized Equipment	4400	6,502.71	11,700.00	79.9
TOTAL, BOOKS AND SUPPLIES		14,779.16	31,179.00	111.0
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	42,447.60	1,129,413.00	2,560.7
Transfers of Direct Costs	5710	0.00	0.00	0.04
Transfers of Direct Costs - Interfund	5750	19.53	0.00	-100.04
Professional/Consulting Services and Operating Expenditures	5800	827,186.11	617,022.00	-25.4
Communications	5900	0.00	0,00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	15. 15.0	869,653.24	1,746,435.00	100.8
CAPITAL OUTLAY		000,000,24	1,110,100.00	100.0
Land	6100	0.00	0.00	0.0
Land Improvements	6170	240.00	44,369.00	18,387.1
Buildings and Improvements of Buildings	6200	6,191,567.13	16,539,880.00	167.1
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0
Equipment	6400	1,198,723.68	1,868,636.00	55.9
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		7,390,530.81	18,452,885.00	149.79
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	0.0
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.0
TOTAL, EXPENDITURES		8,274,963.21	20,230,499.00	144.59
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	9,853,135.72	24,454,588.00	148.29
(a) TOTAL, INTERFUND TRANSFERS IN		9,853,135.72	24,454,588.00	148.29
INTERFUND TRANSFERS OUT			1	
To: General Fund/CSSF	7612	0.00	0.00	0.0
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	197.72	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT		197.72	0.00	-100.04
OTHER SOURCES/USES				
SOURCES				
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0
	0300	0.00	0.00	0.0
Other Sources	8965	0.00	0.00	
Transfers from Funds of Lapsed/Reorganized LEAs	0300	0.00	0.00	0.0
Land Tame Date Design and				
Long-Term Debt Proceeds				
Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Leases	8971 8972	0.00	0.00 0.00	0.0' 0.0'

SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

Orange Unified Orange County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,852,938.00	24,454,588.00	148.2%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				-10 -10	and the second second
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0,0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	539,914.83	69,188.00	-87.2%
5) TOTAL, REVENUES			539,914.83	69,188.00	-87.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,274,963.21	20,230,499.00	144.5%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8 274 963.21	20,230,499.00	144.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(7,735,048.38)	(20,161,311.00)	160.6%
D. OTHER FINANCING SOURCES/USES			(1111)	(
1) Interfund Transfers					
a) Transfers In		8900-8929	9,853,135.72	24,454,588.00	148.2%
b) Transfers Out		7600-7629	197.72	0.00	-100.0%
2) Other Sources/Uses		1000-1020	10,12	0.00	-100.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	9,852,938.00	24,454,588.00	148.2%
					148.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,117,889.62	4,293,277.00	102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	5 949 779 00	7 888 284 54	25.00
a) As of July 1 - Unaudited		9791	5,819,770.99	7,889,324.51	35.6%
b) Audit Adjustments		9793	(48,336.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		-7-5	5,771,434.89	7,889,324.51	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,771,434.89	7,889,324.51	36.7%
2) Ending Balance, June 30 (E + F1e)			7,889,324.51	12,182,601.51	54.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,134,402.74	8,964,473.74	186.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,754,921,77	3,218,127.77	-32.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Description	2023-24 Unaudited Actuals	2024-25 Budget
Other Restricted Local	3,134,402.74	8,964,473.74
	3,134,402.74	8,964,473.74
-		Description Unaudited Actuals Other Restricted Local 3,134,402.74

Orange Unified Orange County

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description Resou	ce Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES		A CONTRACTOR OF		
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	31,724.43	19,922.00	-37.2
5) TOTAL, REVENUES		31,724.43	19,922.00	-37.2
3. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.6
3) Employ ee Benefits	3000-3999	0.00	0.00	0.
4) Books and Supplies	4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures	5000-5999	130,824.88	12,632.00	-90.
6) Capital Outlay	6000-6999	25,065.63	101,028.00	303.
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.
9) TOTAL, EXPENDITURES		155,890.51	113,660.00	-27.
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)		(124,166.08)	(93,738.00)	-24.
), OTHER FINANCING SOURCES/USES		((,- 50,00)	
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.
b) Transfers Out	7600-7629	0.00	0.00	0
2) Other Sources/Uses	1000-1023	0.00	0.00	
a) Sources	8930-8979	0.00	0.00	0
	7630-7699	0.00	0.00	0
b) Uses	8980-8999	0.00	0.00	0
3) Contributions	0900-0999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(124,166.08)	(93,738.00)	-24.
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	716,279.99	577,368.89	-19.
b) Audit Adjustments	9793	(14,745.02)	0.00	-100
c) As of July 1 - Audited (F1a + F1b)	0100	701,534.97	577,368.89	-17
d) Other Restatements	9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)	0.00	701,534.97	577,368.89	-17
2) Ending Balance, June 30 (E + F1e)		577,368.89	483,630.89	-16
Components of Ending Fund Balance		577,000.00	400,000.00	-10
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0
Stores	9712	0.00	0.00	0.
Prepaid Items	9712	0.00	0.00	0
All Others	9719 9740	0.00 577,368,89	0.00 483,630.89	0 -16
b) Restricted	3/4V	377,300.03	403,030.03	-16
c) Committed	0750	0.00	0.00	0.
Stabilization Arrangements	9750	0.00	0.00	
Other Commitments	9760	0.00	0.00	0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated	0700			
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0
ASSETS				
1) Cash				
a) in County Treasury	9110	576,865.80		
1) Fair Value Adjustment to Cash in County Treasury	9111	(1,621.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

30 66621 0000000 Form 49 E8AANXBU52(2023-24)

Description	Resource Codes O	bject Codes	2023-24 Unaudited Actuals	2024–25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,124.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			577,368.89		
I, DEFERRED OUTFLOWS OF RESOURCES			011,000.03		
		9490	0.00		
1) Deferred Outflows of Resources		5450	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
I. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			577,368.89		
EDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE			0.00	0.00	0.
DTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.
All Other State Revenue		8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.
Unsecured Roll		8616	0.00	0.00	0.
Prior Years' Taxes		8617	0.00	0.00	0.
Supplemental Taxes		8618	0.00	0.00	0.
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.
Other		8622	0.00	0.00	0.
		8625	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0
Leases and Rentals		8650	0.00	0.00	0
Interest		8660	25,972.92	18,301.00	-29
Net Increase (Decrease) in the Fair Value of Investments		8662	5,751.51	1,621.00	-71
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	o
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			31,724.43	19,922.00	-37
TOTAL, REVENUES			31,724.43	19,922.00	-37
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	n nn 1	
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2200 2300	0.00	0.00	0

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

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DEPU OF SERVETS STR STR <thstr< th=""> <thstr< th=""> <</thstr<></thstr<>	Other Classified Salaries		2900	0.00	0.00	0.0
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Josephysical luxuries301-36200DPEA, Advand3714-3720.000.00DPEA, Advand Enginys Bandts3715-3720.000.00DPEA, Makend Enginys Bandts3715-3720.000.00DPEA, Makend Enginys Bandts3715-3720.000.00DPEA, Makend Enginys Bandts3715-3720.000.00DPEA, Makend Enginys Bandts4000.000.00Desize Ado Den Fairwesk Matchal4000.000.00Nonsephäle4000.000.000.00Tark, BOCK AND DIFUE	OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Works Differ, Alexands Differ, Alexands Diff	Health and Welfare Benefits		3401-3402	0.00	0,00	0.0
Writer Comparison DPER Allocation DPER All	Unemployment Insurance		3501-3502	0,00	0.00	0.0
OPEE, Active Engine3701-3700.000.00Other Enginyers Banefin3101-35020.000.00TOTA, Enginyers Banefin3101-35020.000.00EXEX-ADD ENGINES			3601-3602	0.00	0.00	0.0
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Necespitalized Equipment 4400 0.00 0.00 TDTA, DOXS AND SUPPLIES 0.00 0.00 0.00 Bubagment for Services 5100 0.00 0.00 Trava land Content COPERATING EXPENDITURES 500 0.00 0.00 Invariant of The Coreat Annotapilated Impovements 5500 0.00 0.00 Transfer of Direct Costs 5710 0.00 0.00 Transfer of Direct Costs 5710 0.00 0.00 Communications 5600 0.00 0.00 Communications 6100 0.00 0.00 Communications 6100 0.00 0.00 Equipment Media for New School Librates or Major Expansion of School Librates 500 0.00 Eq						
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Operations and Housekeeping Bervices 5500 0.00 0.00 Ranisel, Lasses, Regaint, and Noncapitaled Impovements 5500 100.024.00 0.00 Transfer of Direct Costs - Interfund 7740 0.00 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00 0.00 Communications 5800 0.00 0.00 0.00 0.00 Total, SERVICES AND OTHER OPERATING EXPENDITURES 130.824.80 12.832.00 0.00 CAPTAL OUTLAY 130.824.80 12.832.00 0.00 0.00 Land Improvements 6100 0.00 0.00 0.00 Baiding and Improvements of Buidings 6500 0.00 0.00 0.00 Equipment Reservent 6500 0.00						0.0
Rentable, Lasses, Repain, and Noncapitalized Improvements 5600 130.824.88 12,832.00 Transfer of Direct Costs 5710 0.00 0.00 Transfer of Direct Costs 5800 0.00 0.00 Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00 Communications 5800 0.00 0.00 0.00 CAPITAL OUTLAY 10.824.88 12,822.00 0.00 0.00 Land Improvements 6100 0.00 0.00 0.00 Buildings and Improvements 6200 22,056.83 101.028.00 0.00 Equipment 6500 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Total, EERV/DIDM Revenues 7211 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	Insurance		5400-5450	0.00	0.00	0.0
Transfers of Direct Costs 5710 0.00 0.00 Transfers of Direct Costs 5700 0.00 0.00 Direct Costs 5800 0.00 0.00 Direct Costs 5900 0.00 0.00 Communications 5900 0.00 0.00 TOTAL, GERVICES AND OTHER OFERATING EXPENDITURES 130,824.88 12,832.08 CAPTAL CUTLAY 5100 0.00 0.00 Land Improvements 6100 0.00 0.00 Biodings and Improvements 6200 25,086,33 1010,28.00 Biodings and Improvements 6200 0.00 0.00 Biodings and Improvements 6200 0.00 0.00 Equipment 6400 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Subscription Assets 6700 0.00 0.00 OTAL, CAPTAL OUTAY 22,686,73 1010,28.00 0.00 Toraflers of Instricts or Charter Schools 7211 0.00 0.00 Subscription Assets 7213 0.00 0.00 Toraflers Out Frane	Operations and Housekeeping Services		5500	0.00	0.00	0.0
Transfers of Direct Costs - Interfund 5750 0.00 0.00 Professional/Consulting Services and Operating Expanditures 8500 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 138,854,88 12,832.00 12,832.00 CARTIAL OUTLAY 138,854,88 12,832.00 100.00 0.00 Land 6100 0.00 0.00 0.00 Buildings and Improvements 6101 0.00 0.00 0.00 Equipment 6400 0.00 0.00 0.00 Equipment Replacement 6600 0.00 0.00 0.00 Total, SERVICES AND OTHER OFERATING Expansion of School Libraries 6600 0.00 0.00 Equipment 6600 0.00 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 0.00 Total, CAPITAL OUTLAY 25,065.33 101.02.00 0.00 0.00 0.00 Total, CAPITAL OUTLAY 25,065.33 101.02.00 0.00 0.00 0.00 0.00	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,824,88	12,632.00	-90.3
Professional/Consulting Services and Operating Expenditures 5800 0.00 0.00 Communications 0.00 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 130,824.8 12,832.0 12,832.0 CAPTIAL OUTLAY 130,824.8 12,832.0 0.00 0.00 Land Improvements 6107 0.00 0.00 0.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6500 0.00 0.00 Equipment 6600 0.00 0.00 0.00 0.00 Subscription Assets 6600 0.00 0.00 0.00 0.00 Subscription Assets 6600 0.00 0	Transfers of Direct Costs		5710	0.00	0.00	0.0
Communications 5800 0.00 0.00 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 130.824.88 12.632.00 CAPITAL OUTLAY 6100 0.00 0.00 Land 6100 0.00 0.00 Buildings and improvements 6170 0.00 0.00 Buildings and improvements of Buildings 6300 0.00 0.00 Equipment for hew School Libraries or Major Expansion of School Libraries 6500 0.00 0.00 Equipment Replacement 6600 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 Other Transfers of Indirect Costs) 7211 0.00 0.00 Other Transfers of Libraries Schools 7212 0.00 0.00 To Starts or Charter Schools 7212 0.00 0.00 To Ditricts or Charter Schools 7212 0.00 0.00 To Starts School Building Fund Aid - Proceeds from Bonds 7435 0.00 0.00 To Starts School Building Fund Aid - Proceeds from Bonds 7435 0.00	Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
TOTAL_SERVICES AND OTHER OPERATING EXPENDITURES 13.8.24.8 12.8.32 CAPITAL OUTLAY <	Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
CAPTAL OUTLAY 6100 0.00 0.00 Land incrovements 6170 0.00 0.00 Land incrovements of Buildings 6200 25,085,63 101,025,00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 Equipment 6400 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Lase Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25,085,63 101,028,00 OTHER OUTOG (excluding Transfers of Indirect Costs) 0.00 0.00 Other Transfers Out 7211 0.00 0.00 To Districts or Charler Schools 7211 0.00 0.00 To Districts or Charler School All Others 7212 0.00 0.00 Debt Service 7438 0.00 0.00 Debt Service 7438 0.00 0.00 TOTAL, CHAR OUTGO (excluding Transfers of Indirect Costs) 0.00	Communications		5900	0.00	0.00	0.0
Land 6160 0.00 0.00 Land improvements 6170 0.00 0.00 Buildings and Improvements of Buildings 6200 25,655,63 101,028,00 Buildings and Improvements of Buildings 6200 25,655,63 101,028,00 Equipment 6400 0.00 0.000 Equipment Replacement 6500 0.00 0.000 Subscription Assets 6700 0.00 0.000 OTHER DUTOC (scluding Transfers of Indirect Costs) 25,656,63 101,028,00 Other Transfers of Pass-Through Revenues 25,656,63 101,028,00 Tamsfers of Pass-Through Revenues 211 0.00 0.00 To Districts or Charter Schools 7212 0.00 0.00 Other Transfers Out to All Others 7213 0.00 0.00 Debt Service 7213 0.00 0.00 To Lostrict or Charter School Building Fund Ald - Proceeds from Bonds 7435 0.00 0.00 Debt Service - Intrictal 7439 0.00 0.00 0.00 ToTAL, OTHER O	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,824.88	12,632.00	-90.3
Land Improvements 6170 0.00 0.00 Buildings and Improvements of Buildings 6200 25.065.03 101.028.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 Equipment 6400 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Subscription Assets 6600 0.00 0.00 Subscription Assets 6600 0.00 0.00 TOTAL, CAPITAL OUTLAY 25.065.63 101.028.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 7211 0.00 0.00 To Districts or Charler Schools 7211 0.00 0.00 To County Offices 7213 0.00 0.00 Debt Service - Precipial 7438 0.00 0.00 Debt Service - Interest 100.00 0.00 0.00 TOTAL, CATHAL OUTGO (excluding Transfers of Indirect Costs) 7438 0.00 0.00 Debt Service - Interest 7439 0.00 0.00 <td< td=""><td>CAPITAL OUTLAY</td><td></td><td></td><td></td><td></td><td></td></td<>	CAPITAL OUTLAY					
Buikings and Improvements of Buikings 5200 22,665.63 101,028.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.000 0.000 Equipment 6400 0.000 0.000 Equipment Replacement 6600 0.00 0.000 Subscription Assets 6700 0.000 0.000 Subscription Assets 6700 0.000 0.000 TOTAL CAPITAL OUTLAY 25.665.83 101,028.00 0.000 Other Transfers of Indirect Costs) 25.665.83 101,028.00 0.000 Other Transfers of Pass-Through Revenues 7211 0.00 0.000 To County Offices 7212 0.00 0.000 All Other Transfers Out to All Others 7213 0.00 0.000 To JAS 7213 0.00 0.000 0.000 Other Transfers Out to All Others 7239 0.00 0.000 To JAS 7435 0.00 0.000 0.000 Other Transfers Out to All Others of Indirect Costs) 7438 0.00	Land		6100	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 Equipment 6400 0.00 0.00 Equipment Replacement 6500 0.00 0.00 Lease Assats 6600 0.00 0.00 Subcription Assets 6600 0.00 0.00 TOTAL, CAPITAL OUTLAY 25.665.63 101.028.00 Other Transfers of Indirect Costs) 7211 0.00 0.00 Other Transfers of Pass-Through Revenues 7212 0.00 0.00 To Districts or Charler Schools 7213 0.00 0.00 All Other Transfers Out to All Others 7213 0.00 0.00 Debt Service 7213 0.00 0.00 Repayment of State School Building Fund Aid - Proceeds from Bonds 7435 0.00 0.00 Other Coll Service - Principal 7435 0.00 0.00 0.00 TOTAL, CHER OUTGO (excluding Transfers of Indirect Costs) 7435 0.00 0.00 TOTAL, CHER OUTGO (excluding Transfers In 8919 0.00 0	Land Improvements		6170	0.00	0.00	0.0
Equipment 6400 0.00 0.00 Equipment Replacement 6600 0.00 0.00 Subscription Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25.66.63 101.028.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 25.66.63 101.028.00 0.00 Transfers of Pass-Through Revenues 7211 0.00 0.00 0.00 To Districts or Charler Schools 7212 0.00 0.0	Buildings and Improvements of Buildings		6200	25,065.63	101,028.00	303.1
Equipment 6400 0.00 0.00 Equipment Replacement 6600 0.00 0.00 Subscription Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25.66.63 101.028.00 0.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 25.66.63 101.028.00 0.00 Transfers of Pass-Through Revenues 7211 0.00 0.00 0.00 To Districts or Charler Schools 7212 0.00 0.0	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment Replacement 6500 0.00 0.00 Lease Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25,065,63 101,028,00 OTHER OUTGO (excluding Transfers of Indirect Costs) 25,065,63 101,028,00 Other Transfers of Pass-Through Revenues 7211 0.00 0.00 To Districts or Charler Schools 7212 0.00 0.00 To County Offices 7213 0.00 0.00 To JPAs 7213 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Interest 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 TOTAL, THER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, STHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 0.00 TOTAL, EXPENDITURES Indirect	Equipment		6400	0.00	0.00	0.0
Lease Assets 6600 0.00 0.00 Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25.065.03 101.028.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 101.028.00 101.028.00 Other Transfers OL 25.065.03 101.028.00 101.028.00 Transfers OL 25.065.03 101.028.00 100.00 Other Transfers OL 7211 0.00 0.00 To Districts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To County Offices 7213 0.00 0.00 Debt Service 7213 0.00 0.00 Debt Service 7438 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Interest 105.990.51 113.660.00 TOTAL, CPENDITURES 105.990.51 113.660.00 INTERFUND TRANSFERS IN 0.00 0.00 0.00 Other Authorized Interfund Transfers In <			6500	0.00	0.00	0.0
Subscription Assets 6700 0.00 0.00 TOTAL, CAPITAL OUTLAY 25,065,03 101,028.00 OTHER OUTGO (excluding Transfers of Indirect Costs)						0.0
TOTAL, CAPITAL OUTLAY 25.086.83 101,028.00 OTHER OUTGO (excluding Transfers of Indirect Costs)						0.0
OTHER OUTGO (excluding Transfers of Indirect Costs) Image: Control of Control of Costs Control of Costs <t< td=""><td></td><td></td><td>0,00</td><td></td><td></td><td>303.1</td></t<>			0,00			303.1
Other Transfers Out Image: Control of				20,000.00	101,020.00	
Transfers of Pass-Through Revenues Image: main set of pass-Through Revenues Image: main set of pass-Through Revenues To Districts or Charter Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service 7299 0.00 0.00 Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 0.00 ToTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7438 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7439 0.00 0.00 TOTAL, EXPENDITURES 113,660.00 0.00 0.00 0.00 INTERFUND TRANSFERS IN 8919 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						
To Districts or Charler Schools 7211 0.00 0.00 To County Offices 7212 0.00 0.00 To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service						
To County Offices 7212 0.00 0.00 To JPAs 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service 7435 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7438 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7439 0.00 0.00 TOTAL, EXPENDITURES 155.990.51 113.660.00 0.00 INTERFUND TRANSFERS IN 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7613 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						
To JPAs 7213 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 Debt Service 7299 0.00 0.00 Repay ment of State School Building Fund Aid - Proceeds from Bonds 7435 0.00 0.000 Debt Service - Interest 7438 0.00 0.000 Other Debt Service - Principal 7438 0.00 0.000 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7439 0.00 0.000 TOTAL, EXPENDITURES 113.660.00 0.000 0.000 0.000 INTERFUND TRANSFERS IN 8919 0.00 0.000						0.0
All Other Transfers Out to All Others72990.000.00Debt Service <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.0</td></t<>						0.0
Debt ServiceIndexIndexIndexRepayment of State School Building Fund Aid - Proceeds from Bonds74350.000.00Debt Service - Interest74380.000.00Other Debt Service - Principal74390.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENDITURES155,890.51113,660.000.00INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.00INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund76130.000.00						0.0
Repayment of State School Building Fund Aid - Proceeds from Bonds74350.000.00Debt Service - Interest74380.000.00Other Debt Service - Principal74390.000.00TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)0.000.000.00TOTAL, EXPENDITURES155,890.51113,660.000.00INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In89190.000.00(a) TOTAL, INTERFUND TRANSFERS IN Citer Authorized Interfund Transfers In89190.000.00INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund76130.000.00			7299	0.00	0.00	0.0
Debt Service - Interest 7438 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 155,890.51 113,660.00 100 INTERFUND TRANSFERS 155,890.51 113,660.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 8919 0.00 0.00 TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00	Debt Service					
Other Debt Service - Principal 7439 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 TOTAL, EXPENDITURES 155.890.51 113,660.00 INTERFUND TRANSFERS 155.890.51 113,660.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00	Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 TOTAL, EXPENDITURES 115,890.51 113,660.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7613 0.00 0.00	Debt Service - Interest		7438	0.00	0.00	0.0
TOTAL, EXPENDITURES 155,890.51 113,660.00 INTERFUND TRANSFERS INTERFUND TRANSFERS IN INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7613 0.00 0.00	Other Debt Service - Principal		7439	0.00	0.00	0.0
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN To: State School Building Fund/County School Facilities Fund (b) Control Control County School Facilities Fund (c) Control County Facilities Fu	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
INTERFUND TRANSFERS IN 8919 0.00 0.00 Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT 7613 0.00 0.00	TOTAL, EXPENDITURES			155,890.51	113,660.00	-27.1
Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00	INTERFUND TRANSFERS					
(a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.00 To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00	INTERFUND TRANSFERS IN					
INTERFUND TRANSFERS OUT To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00	Other Authorized Interfund Transfers In		8919	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	0.0
To: State School Building Fund/County School Facilities Fund 7613 0.00 0.00						
			7613	0.00	0.00	0.0
						0.0
alifornia Dept of Education				0.00	5,56	0.0

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.09
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.05
USES			· · · · · · · · · · · · · · · · · · ·		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.05
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS				1	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	31,724.43	19,922.00	-37.2%
5) TOTAL, REVENUES			31,724.43	19,922.00	-37.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		155,890.51	113,660.00	-27.1%
		Except 7600-		,	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,890.51	113,660.00	-27.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(124, 166.08)	(93,738.00)	-24.5%
D. OTHER FINANCING SOURCES/USES			ľ	Í	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124, 166.08)	(93,738.00)	-24.5%
F. FUND BALANCE, RESERVES			(12), 12)	(
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,279.99	577,368.89	-19.4%
		9793	(14,745.02)	0.00	-100.0%
b) Audit Adjustments		8735	701,534.97	577,368.89	-17.7%
c) As of July 1 - Audited (F1a + F1b)		0705			
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			701,534.97	577,368.89	-17.7%
2) Ending Balance, June 30 (E + F1e)			577,368.89	483,630.89	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00 variast. x.	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	577,368.89	483,630.89	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.0%

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

Description	2023-24 Unaudited Actuals	2024-25 Budget
Other Restricted Local	577,368.89	483,630.89
	577,368.89	483,630.89
_		Description Unaudited Actuals Other Restricted Local 577,368.89

Orange Unified Orange County

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

30 66621 0000000 Form 51 E8AANXBU52(2023-24)

Description Resource Code	s Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	54,009.00	0.00	-100.0
4) Other Local Revenue	8600-8799	12,012,006.00	11,705,488.00	-2.6
5) TOTAL, REVENUES		12,066,015.00	11,705,488.00	-3.0
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0,0
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.1
6) Capital Outlay	6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,790,425.00	11,868,550.00	-7.:
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		12,790,425.00	11,868,550.00	-7.2
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)		(724,410.00)	(163,062.00)	-77.5
D. OTHER FINANCING SOURCES/USES			Í	
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.
b) Transfers Out	7600-7629	0.00	0.00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(724,410.00)	(163,062.00)	-77.
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	7,518,095.00	6,816,713.00	-9.3
b) Audit Adjustments	9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		7,518,095.00	6,816,713.00	-9.
d) Other Restatements	9795	23,028.00	0.00	-100.
e) Adjusted Beginning Balance (F1c + F1d)		7,541,123.00	6,816,713.00	-9.
2) Ending Balance, June 30 (E + F1e)		6,816,713.00	6,653,651.00	-2
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.
Prepaid Items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	6,816,713.00	6,653,651.00	-2.
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	0.00	0.00	0.
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.
3. ASSETS 1) Cash				
	9110	6,776,025.00		
a) in County Treasury	9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		0.00		
b) in Banks	9120			
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		

SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	40,688.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0,00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		6,816,713.00		
		0,010,710.00		
	0.100			
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS	5555	0.00		
		0,00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		6,816,713.00		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0
TOTAL, FEDERAL REVENUE		0.00	0.00	0
DTHER STATE REVENUE				
Tax Relief Subventions				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	54,009.00	0.00	-100.
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	0
TOTAL, OTHER STATE REVENUE		54,009.00	0.00	-100
			0.00	
Other Local Revenue				
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	11,014,067.00	11,443,319.00	3
Unsecured Roll	8612	338,581.00	0.00	-100
Prior Years' Taxes	8613	265,914.00	245,930.00	-7
Supplemental Taxes	8614	230,577.00	0.00	-100
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0
Interest	8660	162,867.00	16,239.00	-90
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0
	0002	0.00	0.00	•
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0
All Other Transfers in from All Others	8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE		12,012,006.00	11,705,488.00	-2
TOTAL, REVENUES		12,066,015.00	11,705,488.00	-3
DTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Bond Redemptions	7433	1,570,000.00	705,000.00	-55
Bond Interest and Other Service Charges	7434	11,220,425.00	11,163,550.00	-0
Debt Service - Interest	7438	0.00	0.00	o
Other Debt Service - Principal	7439	0.00	0.00	0
· ·	. 100	12,790,425.00	11,868,550.00	-7
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				
TOTAL, EXPENDITURES		12,790,425.00	11,868,550.00	-7
NTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
INTERFUND TRANSFERS IN Other Authorized Interfund Transfers In	8919	0.00	0.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					A CONTRACTOR OF A
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					Service and
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,009.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,012,006.00	11,705,488.00	-2.6%
5) TOTAL, REVENUES			12,066,015.00	11,705,488.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)			1. S. S. S. S. S. S.		1 0 1. LEP .
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
o) Flant Services	0000-0333	Except 7600-	0.00	0.00	0.076
9) Other Outgo	9000-9999	7699	12,790,425.00	11,868,550.00	-7.2%
10) TOTAL, EXPENDITURES			12,790,425.00	11,868,550.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)			(724,410.00)	(163,062.00)	-77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	0.00	0,00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(724,410.00)	(163,062.00)	-77.5%
			(724,410.00)	(103,002.00)	-11.576
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	7 548 005 00	6 846 742 00	0.00/
a) As of July 1 - Unaudited			7,518,095.00	6,816,713.00	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,518,095.00	6,816,713.00	-9.3%
d) Other Restatements		9795	23,028.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,541,123.00	6,816,713.00	-9.6%
2) Ending Balance, June 30 (E + F1e)			6,816,713.00	6,653,651.00	-2.4%
Components of Ending Fund Balance					
a) Nonspendable			L. L. B. S. S.		
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,816,713.00	6,653,651.00	-2.4%
c) Committed			Carl Branchart		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			NU PARA		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
		2.00	0.00	0.00	0.070

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	6,816,713.00	6,653,651.00
Total, Restricted Balance		6,816,713.00	6,653,651.00

Orange Unified Orange County

Unaudited Actuals Debt Service Fund Expenditures by Object

30 66621 0000000 Form 56 E8AANXBU52(2023-24)

A. REVENUES 1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399	0.00 0.00 0.00 8,359,875.38 8,359,875.38 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	0,00 0,00 7,022,787.00 7,022,787.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.04 0.04 -16.04 -16.04 -16.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo - Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 8,359,875.38 8,359,875.38 0.00 0.00 0.00 0.00 0.00 0.00 4,330,317.09 0.00	0.00 0.00 7,022,787.00 7,022,787.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.09 -16.09 -16.09 0.09 0.09 0.09 0.09 0.09 0.09 -100.09
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 8,359,875.38 8,359,875.38 0.00 0.00 0.00 0.00 0.00 0.00 4,330,317.09 0.00	0.00 7,022,787.00 7,022,787.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.04 -16.05 -16.05 0.05 0.05 0.05 0.05 0.05 0.05 -100.05
4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	8,359,875.38 8,359,875.38 0,00 0,00 0,00 0,00 0,00 0,00 0,00 4,330,317.09 0,00 4,330,317.09	7,022,787.00 7,022,787.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-16.0% -16.0% 0.0% 0.0% 0.0% 0.0% 0.0% -100.0%
5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	8,359,875.38 0.00 0.00 0.00 0.00 0.00 0.00 4,330,317.09 0.00 4,330,317.09	7,022,787.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	-16.09 0.09 0.09 0.09 0.09 0.09 0.09 -100.09
B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 0.00 0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 0.09 0.09 -100.09
1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 0.09 -100.09
2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 0.09 -100.09
 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 	3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00 0.00 0.00	0.09 0.09 0.09 0.09 -100.09
 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 	4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00 0.00	0.04 0.04 0.04 -100.04
5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	5000-5999 6000-6999 7100-7299, 7400-7499	0.00 0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00 0.00	0.0 0.0 -100.0
6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	6000-6999 7100-7299, 7400-7499	0.00 4,330,317.09 0.00 4,330,317.09	0.00 0.00 0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs) 8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	7100-7299, 7400-7499	4,330,317.09 0.00 4,330,317.09	0.00 0.00	-100.0
8) Other Outgo - Transfers of Indirect Costs 9) TOTAL, EXPENDITURES C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	7400-7499	0.00 4,330,317.09	0.00	
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers	7300-7399	4,330,317.09		0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			0.00	
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers				-100.0
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers		4,029,558.29	7,022,787.00	74.3
		1,010,000,10	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	9,452,938.00	16,054,588.00	69.8
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	0000-0000	(9,452,938.00)	(16,054,588.00)	69.8
		(5,423,379.71)	(9,031,801.00)	66.5
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(3,423,373,71)	(9,001,001,00)	00.5
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance	9791	45 257 065 26	0 540 400 00	-37,5
a) As of July 1 - Unaudited		15,257,965.36	9,542,430.93	
b) Audit Adjustments	9793	(292,154.72)	0,00	-100.0
c) As of July 1 - Audited (F1a + F1b)		14,965,810.64	9,542,430.93	-36.2
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		14,965,810.64	9,542,430.93	-36.2
2) Ending Balance, June 30 (E + F1e)		9,542,430.93	510,629.93	-94.6
Components of Ending Fund Balance				
a) Nonspendable		State Carl		
Revolving Cash	9711	0.00	0.00	0.0
Stores	9712	0.00	0.00	0.0
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	9,542,430.93	510,629.93	-94.6
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	0.00	0.00	0.0
e) Unassigned/Unappropriated		Carry N Reality		
Reserve for Economic Uncertainties	9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	13,773,028.39		
1) Fair Value Adjustment to Cash in County Treasury	9111	(38,710.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5

2) Invariants 510 0.00 2) Account Rescuess 500 0.00 4) De from Organiz Government 5200 6.00 5) De from Organiz Government 5200 6.00 6) Stem 5200 6.00 6.00 6) Stem 5200 6.00 6.00 6) Stem 5200 6.00 6.00 7) Prograt Experience 5200 6.00 6.00 6) Ottor Covert Assets 5200 6.00 6.00 7) Drove DetEndorto or REDOUTCOVE 0.00 6.00 6.00 2) Drove DetEndorto or REDOUTCOVE 9.00 6.00 6.00 0) Drove DetEndorto or REDOUTCOVE 9.00 6.00 6.00 1) Drove DetEndorto or Resoure 6.00 6.00	Description	Resource Codes Object Co	2023-24 des Unaudited Actuals	2024-25 Budget	Percent Difference
a) De from Outrie Gravemanes9290.00b) De from Outrie Masses93390.00b) De from Outrie Masses93390.00b) Ders Sries93390.00b) Ders Sries93390.00b) Ders Gravemanes93390.00b) Lease Revalue93000.00b) Ders Outrie Masses94000.00c) TOTAL, AdaBIS0.000.00c) TOTAL AdaBIS0.000.00c) Ders Outrie Masses94000.00c) Ders Outrie Masses95090.00c) TOTAL AdaBIS95000.00c) Ders Outrie Masses95090.00c) De to Genet Do UTLOWS OF REDOUCES10.00c) De to Genet Gravemanes95090.00c) De to Genet Gravemanes95090.00c) TOTAL LUBALTES10.00c) TOTAL LUBALTES0.000.00c) TOTAL DEFERSED NFLOWS0.000.00c) TOTAL DEFERSED NFLOWS0.000.00c) TOTAL DEFERSED NFLOWS0.000.00c) TOTAL DEFERSED NFLOWS0.000.00c) TOTAL DEFERSED NFLOWS0.000.00	2) Investments	9150	0.00		
B 0.0000 0.000 0.000 Since 5300 0.000 0.000 T) Propried Expenditures 5300 0.000 0.000 Since Surver Assis 5300 0.000 0.000 0.000 Since Surver Assis 5400 0.000 <td< td=""><td>3) Accounts Receivable</td><td>9200</td><td>51,050.54</td><td></td><td></td></td<>	3) Accounts Receivable	9200	51,050.54		
9 Stores 2920 0.00 0.00 9 Dim Convert Asses 5840 0.00 0.00 10 Dim Convert Asses 5840 0.00 0.00 10 Dim Convert Asses 5840 0.00 0.00 10 Dim Convert Asses 5840 0.00 0.00 0.00 10 Dim Convert Asses 6840 0.00 <	4) Due from Grantor Government	9290	0.00		
7) Prograft Expenditures 9300 0.00 9) Loss Expenditures 9400 0.00 9) Loss Excension 9400 0.00 9) Loss Excension 9400 0.00 9) Loss Excension 9400 0.00 9) Det 100H-0000000000000000000000000000000000	5) Due from Other Funds	9310	0.00		
0 Out out Alarse94.000.0010 Dates Revailed17.85.388.8017.85.388.8010 Dates Revailed Out FLORS & RESOURCES17.85.388.80110 Dates Revailed Out FLORS & RESOURCES10.000.0021 DOTA, DEFERRED OUT.NOS0.000.0010 Dates Revailed Commands96000.0010 Date Deferred Commands96000.0010 Detered Revealed Revealed0.000.0010 Detered Revealed Revealed </td <td>6) Stores</td> <td>9320</td> <td>0.00</td> <td></td> <td></td>	6) Stores	9320	0.00		
9, 00c Currer Asize 93-00 0.00 9, 00c Currer Asize 1,765,368.00 10) TOTAL, ASSETS 1,765,368.00 10) TOTAL, ASSETS 0.00 10) TOTAL, ASSETS 9400 10) TOTAL, ASSETS 9400 2) TOTAL, DEFERRED OUTFLONG 0.00 2) TOTAL, DEFERRED OUTFLONG 0.00 10) Account Asset Payles 0.00 10) Account Asset Payles 0.00 10) Date Control Control	7) Prepaid Expenditures	9330	0.00		
9) Isons Resultation 9300 0.00 10) TOTAL ASERS 13,776.386.99 1 N. DEFERRED OUTLONG OF RESURCES 0.00 0.00 1) Duration and Resonance 9400 0.00 2) TOTAL, DEFERRED OUTLONG OF RESURCES 0.00 1) Duration and Resonance 9500 0.00 2) Dus to Benfor Governments 9500 0.00 0) Unamed Resonance 9500 0.00 0) TOTAL ASER MOVES 4.242.98.00 0.00 0) TOTAL ASER MOVES 4.242.98.00 0.00 0) TOTAL ASER MOVES 9.000 0.00 0.00 1) Deferred Infront of Resonance 9.00 0.00 0.00 1) Deferred Infront of Resonance		9340			
19) TOTAL, ASSETS 13,746,348.39 N. DEFERRED OUTLOWS OF RESOURCES 0.00 0.00 1) Detained Difference of Resources 0.00 0.00 1) Detained Difference of Resources 0.00 0.00 1) Detained Difference of Resources 0.00 0.00 1) Detained Difference of Resources 0.00 0.00 2) Due to Chiner Fands 0.00 0.00 2) Due to Chiner Fands 0.00 0.00 <td></td> <td></td> <td>- 943</td> <td></td> <td></td>			- 943		
N. DFERRED OUTFLOWS OF RESOURCES 9400 0.0 1) Dirtrol. DEFERRED OUTFLOWS 0.00 0.00 1. LABULTES 0.00 0.00 1) Accurst System 9500 0.00 1) Date Coll France 9500 0.00 1) Date Coll France 9500 0.00 1) Date Coll France 9640 0.00 1) Date Coll France 9640 0.00 1) Date Coll France 9640 0.00 1) Determed Conversion 9650 0.00 1) Determed Conversion 0.00 0.00 1) Determed Conversion 0.00 0.00 1) Determed Conversion 0.00 0.00			·		
1) Defense Outlines 9400 0.00 2) TOTAL, DEFENSE DUTFLOWS 0.00 0.00 1) Accounts Payable 9500 0.00 0.00 1) Det Gutter Guermands 9500 0.000 0.000 0.000 3) De to Cher Funds 9500 0.000 0.000 0.000 0.000 5) Usage Cherre Guermands 9600 0.000 <			10,700,000.00	l	
2) TOTAL, DEFERED OUTLOWS 0.00 LLABILITIES 9500 0.00 2) Duts Control Greenments 9500 0.00 2) Duts Control Greenments 9600 4.242,383.00 4) Corrunt Leans 9640 4.242,883.00 5) TotAL, LABILITIES 4.242,883.00		0400	0.00		
LLABLITES 0500 0.00 1) Accounts Pay skie 0500 0.00 2) Due to Gimer Governments 9500 0.00 3) Due to Chiner Funds 9510 4/24,238.00 4) Christ Lans 9640 0.00 5) Unator Chiner Funds 9640 0.00 6) Unamed Revenam 9640 0.00 7) OTAL, DEFERDI INFLOWS OF RESOURCES 0.00 0.00 1) Deferred Inflows of Resources 9660 0.00 2) TOTAL, DEFERED INFLOWS OF Resources 0.00 0.00 10 Deferred Inflows of Resources 0.00 0.00 10 ADD to Federal Revenue 0.00 0.00 10 TAL, DEFERRED INFLOWS OF RESOURCES 0.00 0.00 10 TAL COLER REVENUE 0.00 0.00 ADD to Federal Revenue 0.00 0.00 10 TAL COLER REVENUE 0.00 0.00 Interast 0550 0.00 0.00 10 TAL COLER REVENUE 0.00 0.00 0.00 10 TAL COLER REVENUE 0.00 0.00 0.00		5450			
1) Accords Payabe 9500 0.00 2) Due to Carater Governments 9599 0.000 4) Corrent Lanes 9640 0.000 4) Corrent Lanes 9640 0.000 5) Unstrate Revenue 9660 0.000 6) TOTAL, LABELTRED INFLOWS OF RESOURCES 9680 0.000 0.000 1) Deferred Inflows of Resources 9680 0.000 0.000 0.000 2) TOTAL, DEFERRED INFLOWS OF RESOURCES 9680 0.000<			0.00		
2) Due to Derwin Gouvernments 9990 0.000 3) Due to Derwin Gouvernments 9960 4.242,98.00 0.000 6) Unemat Revenue 0660 0.000					
3) Due to Other Funds 9610 4,242,293,00 4 4) Corrent Lano 9640 0.00					
9 Unsamed Revenue 960 0.00 9 Unsamed Revenue 650 0.00 10 TOTAL, LABUITES 4.242,80.0 1 10 Deterded free RESUNCES 0.00 0.00 10 TOTAL, LABUITES 0.00 0.00 20 TOTAL, DEFERRED INFLOWS 0.00 0.00 20 TOTAL, DEFERRED INFLOWS 0.00 0.00 20 TOTAL, DEFERRED INFLOWS 0.00 0.00 10 Other Edentification agree with the F2) (01 + H2) - (0 + J2) 9.424,40.38 0.00 10 TOTAL, FDEERAL REVENUE 0.00 0.00 0.00 10 TOTAL, DETER TOTAL REVENUE 0.00 0.00 0.00 10 TOTAL, DETER TOTAL REVENUE 0.00 0.00 0.00 10 TOTAL, DETER TOTAL REVENUE 5.358,875.35 7.022,777.0 0.00 10 TOTAL, DETER TOTAL REVENUE 5.358,875.35 7.022,777.0 0.00 0.00 0.00 10 TOTAL, DETER TOTAL REVENUE 5.358	2) Due to Grantor Governments	9590			
9) Descent Revenue 9600 0.00 6) TOTAL, LIABILITES 2424,84.00 0) Define Roll Micks of Resources 9680 0.00 1) Define Roll Micks of Resources 9680 0.00 2) TOTAL, DEFERED INTLOWS 9680 0.00 2) TOTAL, DEFERED INTLOWS 8500 0.00 2) TOTAL, DEFERED INTLOWS 8500 0.00 <t< td=""><td>3) Due to Other Funds</td><td>9610</td><td>4,242,938.00</td><td></td><td></td></t<>	3) Due to Other Funds	9610	4,242,938.00		
6) TOTAL LIABILITIES 4.242.98.00 1. DEFENDENCES 96.00 1. Distring finds of Resources 96.00 2.) TOTAL, DEFERRED INFLOWS 95.20.00 Ending Fund Balance, June 30 (must agree with line F2) (31.9 ±12) · (16 ± 12) 5.542.450.31 TOTAL, EDERAL REVENUE 0.00 </td <td>4) Current Loans</td> <td>9640</td> <td>0.00</td> <td></td> <td></td>	4) Current Loans	9640	0.00		
J. DEFERRED INFLOWS OF RESOURCES 9680 0.00 1) Datrice Influence Influence Influence 0.00 0.00 K. FUND EQUITY 9,542,50.03 0.00 Ending Fund Balance, June 30 (must agree with like F2) (G10 + H2) - (6 + J2) 9,542,50.03 0.00 PEREAL REVENUE 0.00 0.00 0.00 AD Other Faderal Revenue 0.00 0.00 0.00 OTHAL, EDECARL REVENUE 0.00 0.00 0.00 AD Other Faderal Revenue 0.00 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 Interest 8660 547,654,643.20 6,572,676.00 OTHER LOCAL REVENUE 0.059 7,054,643.20 6,572,676.00 ID OTAL, EDECAR REVENUE 8699 7,054,643.20 6,572,676.00 OTAL, REVENUE 8359,675.38 7,022,767.00 7074,782,783.00 7,022,767.00 OTAL, REVENUE 8,359,675.38 7,022,767.00 7074,783.98,675.38 7,022,767.00 7,022,767.00 OTAL, REVENUE 8,359,675.38 7,022,767.00 7,045,645.20	5) Unearned Revenue	9650	0.00		
1) Date and lations of Resources 9600 0.00 0.00 2) TOTAL, DEPERRED INFLOWS 0.00 0.00 0.00 0.00 FEDERAL REVENUE 9,542,450.39 0.00 0.00 0.00 0.00 TOTAL, FEDERAL, REVENUE 0.00 0.00 0.00 0.00 0.00 0.00 TOTAL, FEDERAL, REVENUE 0.00	6) TOTAL, LIABILITIES		4,242,938.00		
1) TOTAL, DEFERED INFLOWS 0.00	J. DEFERRED INFLOWS OF RESOURCES				
K. FUND EQUITY 9,842,40.33 Ending Fund Balance, June 30 (must agree with line F2) (010 + H2) - (6 + J2) 9,842,40.33 MI Other Faderal Reviews 8290 0.00 0.00 YOTAL, FEDERAL REVENUE 0.00 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 AI Other State Revenue 8590 0.00 0.00 TOTAL, OTHER STATE REVENUE 0.00 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 Interest 8660 557,854.92 411,199.00 Interest 8662 107,377.36 38,710.00 Other Local Revenue 6599 7,664,643.20 6,572,578.00 TOTAL, OTHER COLAR EVENUE 8,358,875.38 7,022,787.00 107AL, REVENUE 6,353,875.38 7,022,787.00 OTHAL Colal Revenue 7438 7,664,643.20 6,572,578.00 0.00 0.00 Dabl Service 110/rester Costs) 0.00 0.00 0.00 0.00 Dabl Service 110/rester Costs) 0.00 0.00	1) Deferred Inflows of Resources	9690	0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (6 + J2) 9,642,430.30 FEDERAL REVENUE 0.00 0.00 0.00 ID Other Federal Revenue 0.00 0.00 0.00 TOTAL, FEDERAL REVENUE 0.00 0.00 0.00 0.00 ID OTAL, FEDERAL REVENUE 0.00 <t< td=""><td>2) TOTAL, DEFERRED INFLOWS</td><td></td><td>0.00</td><td></td><td></td></t<>	2) TOTAL, DEFERRED INFLOWS		0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (6 + J2) 9,642,430.30 FEDERAL REVENUE 0.00 0.00 0.00 ID Other Federal Revenue 0.00 0.00 0.00 TOTAL, FEDERAL REVENUE 0.00 0.00 0.00 0.00 ID OTAL, FEDERAL REVENUE 0.00 <t< td=""><td>K. FUND EQUITY</td><td></td><td></td><td></td><td></td></t<>	K. FUND EQUITY				
FEDERAL REVENUE 8290 0.00 0.00 All Other Federal Revenue 0.00 0.00 0.00 OTNL, FEDERAL REVENUE 0.00 0.00 0.00 All Other State Revenue 0.00 0.00 0.00 OTNL, FEDERAL REVENUE 0.00 0.00 0.00 OTNL, OTER STATE REVENUE 0.00 0.00 0.00 OTHER LOCAL REVENUE 0.00 587,864,82 411,199,00 Interest 8650 587,864,82 411,199,00 All Other Local Revenue 8659 7,664,642,00 6,572,878,00 All Other Local Revenue 8599 7,664,642,00 6,572,878,00 OTAL, OTHER UDCAL REVENUE 8,356,875,38 7,022,787,00 OTHER OUTGO (accluding Transfers of Indirect Costs) 0.00 0.00 Dabl Service 1ndirect Costs) 24,256,816,00 0.00 Dabl Service 1ndirect Costs) 4,330,317,09 0.00 TOTAL, DEPENDITURES 4,330,317,09 0.00 0.00 INTERFUND TRANSFERS NU 0.00 0.00 <t< td=""><td></td><td></td><td>9,542,430.93</td><td></td><td></td></t<>			9,542,430.93		
All Other Faderal Revenue 2290 0.00 0.00 TOTAL, FDERAL REVENUE 0.00 0.00 0.00 All Other State Revenue 6590 0.00 0.00 0.00 TOTAL, FDERAL REVENUE 0.00 0.00 0.00 0.00 TOTAL, OTHER STATE REVENUE 0.00 0.00 0.00 0.00 OTHER TOTE RATE REVENUE 0.00 557.564.82 411.199.00 0.00 <				<u> </u>	
TOTAL, FEDERAL REVENUE 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 All Other State Revenue 0.00 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 OTHER STATE REVENUE 0.00 0.00 0.00 OTHER LOCAL REVENUE 0.00 557.684.82 411.199.00 Interest 6660 577.684.83 76.277.00 5 All Other Local Revenue 6690 7.684.643.20 6.572.278.00 5 Other Local Revenue 6899 7.684.643.20 6.572.278.00 5 OTAL, OTHER LOCAL REVENUE 8.358,875.35 7.022.787.00 5 OTAL, OTHER UCOAL REVENUE 8.358,875.35 7.022.787.00 5 Debt Service 7.002 (Actual Transfers of Indirect Costs) 5 5 7.022.787.00 5 Debt Service 7.002 (Actual Transfers of Indirect Costs) 7.022 .0716 6 0.00 0.00 0.00 10 Dotta_ Authorsed Interfund Transfers of Indirect Costs) 7.022 .0716 4.330.317.00		8290	0.00	0.00	0.0
OTHER STATE REVENUE 8590 0.00 0.00 All OTHER STATE REVENUE 0.00 0.00 0.00 OTHER LOCAL REVENUE 0.00 0.00 0.00 OTHER LOCAL REVENUE 8660 587.864.82 411.198.00 Intersit 8660 107.87.36 38,710.00 Other Local Revenue 8669 7,854,451.20 6,572.878.00 All Other Local Revenue 8699 7,854,451.20 6,572.878.00 TOTAL, IOTHER UDGA Revenue 8699 7,854,643.20 6,572.878.00 TOTAL, IOTHER UDGA Revenue 8,359,875.38 7,022.787.00 7.022.787.00 TOTAL, REVENUES 8,359,875.38 7,022.787.00 0.00 OTHER OUTOO (excluding Transfers of Indirect Costs) 2,359,875.38 7,022.787.00 0.00 Debl Service - Interest 7438 7,09090.00 0.00 0.00 OTHER OUTOO (excluding Transfers of Indirect Costs) 4,330,317.09 0.00 0.00 TOTAL, EVENUNES 4,330,317.09 0.00 0.00 0.00 0.00 0.00 0.00 0.00<		0200			0.0
All Other State Revenue 8590 0.00 0.00 0.00 TOTAL, OTHER STATE REVENUE 000 0.00 0.00 0.00 OTHER LOCAL REVENUE 6660 557.844.82 411.199.00 411.199.00 Interest: 6660 557.844.82 107.357.36 38.710.00 0			0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE 0.00 0.00 OTHER LOCAL REVENUE 8660 567,864.82 411,199.00 Interest 8660 567,864.82 411,199.00 Other Local Revenue 8660 567,864.82 38,71.00 6 Other Local Revenue 8669 7,664,643.20 6.572,878.00 6 TOTAL, OTHER LOCAL REVENUE 8,358,875.38 7,022,787.00 7022,787.00 7022,787.00 TOTAL, OTHER LOCAL REVENUE 8,358,875.38 7,022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7022,787.00 7023,787.00 700.00 700.00 7023 70,22,787.00 7023,787.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00 700.00<		0500		0.00	
OTHER LOCAL REVENUE 8660 557,854.52 411,199.00 Interest 8660 557,854.52 411,199.00 Net Increase (Decrease) in the Fair Value of Investments 8652 107,357,35 38,710.00 Other Local Revenue 8659 7,664,643.20 6,572,876.00 7074,100 All Other Local Revenue 8659 7,664,643.20 6,572,876.00 6,572,876.00 TOTAL, CHER LOCAL REVENUE 8,359,875.38 7,022,787.00 7074,875,753 7,022,787.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 8,359,875.38 7,022,787.00 0.00 Debt Service - Principal 7438 7,659,09 0.00 0.00 TOTAL, INTERFUND TRANSFERS IN 7438 7,659,09 0.00 0.00 INTERFUND TRANSFERS IN 0.00 <td></td> <td>8590</td> <td></td> <td></td> <td>0.0</td>		8590			0.0
Interest 6660 587,864,82 411,199.00 Nit Increase (Decrease) in the Fair Value of Investments 6662 107,37.35 38,710.00 Other Local Revenue 6599 7,684,643.20 6,572,878.00 6 All Other Local Revenue 8599 7,684,643.20 6,572,878.00 7 TOTAL, OTHER LOCAL REVENUE 8,359,875.38 7,022,787.00 7 TOTAL, REVENUES 8,359,875.38 7,022,787.00 7 Debt Service - Interest 7438 79,690.09 0.00 Debt Service - Interest 7439 4,250,610.00 0.00 TOTAL, DTHER OUTGO (scluding transfers of Indirect Costs) 4,330,317.00 0.00 0 TOTAL, EXPENDITURES 4,330,317.00 0.00 0 0 INTERFUND TRANSFERS IN 0.00			0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments 8662 107,387,38 38,710.00 Other Local Revenue 8699 7,664,43.20 6,572,876.00 6 All Other Local Revenue 8,598,875.38 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 7,022,787.00 0 <td>OTHER LOCAL REVENUE</td> <td></td> <td></td> <td></td> <td></td>	OTHER LOCAL REVENUE				
Other Local Revenue 8699 7,664,643.20 6,572,875.00 All Other Local Revenue 8699 7,664,643.20 6,572,875.00 TOTAL, CTHER LOCAL REVENUE 8,359,875.38 7,022,787.00 TOTAL, REVENUES 8,359,875.38 7,022,787.00 TOTAL REVENUES 8,359,875.38 7,022,787.00 Debt Service - Interest 7438 79,690.00 0.000 Other Local Revenue 7438 79,690.00 0.000 Other Service - Interest 7438 79,690.00 0.000 Other Authorized Interfund Transfers of Indirect Costs) 4,330,317.09 0.000 TOTAL, CTHER OUTOC (excluding Transfers of Indirect Costs) 4,330,317.09 0.000 TOTAL, CTHER UND TRANSFERS IN 4,330,317.09 0.000 0.000 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.000 0.000 0.000 (b) TOTAL, INTERFUND TRANSFERS OUT 9,9452,938.00 16,054,588.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	Interest	8660	587,864.82	411,199.00	-30.1
All Other Local Revenue 8699 7,664,64.3.0 6,572,873.00 TOTAL, OTHER LOCAL REVENUE 8,359,875.38 7,022,787.00 TOTAL, REVENUES 8,359,875.38 7,022,787.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 8,359,875.38 7,022,787.00 Debt Service 7438 79,699.09 0.00 Other Debt Service - Interest 7438 79,699.09 0.00 Other Debt Service - Interest 7439 4,250,618.00 0.000 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.000 0.000 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.000 0.000 TOTAL, OTHER OUTGO (excluding Transfers In 8919 0.00 0.000 0.000 Other Authorized Interfund Transfers In 8919 0.00 0.000	Net Increase (Decrease) in the Fair Value of Investments	8662	107,367.36	38,710.00	-63.9
TOTAL, OTHER LOCAL REVENUE 8,39,975.38 7,022,787.00 TOTAL, REVENUES 8,359,875.38 7,022,787.00 OTHER OUTGO (excluding Transfers of Indirect Costs) 8,359,875.38 7,022,787.00 Debt Service 7438 79,690.00 0.00 Other Debt Service - Principal 7439 4,250,618.00 0.00 TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.000 TOTAL, CTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.000 TOTAL, EXPENDITURES 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,568.00 0.00 (c) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,568.00 0.00 TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,568.00 0.00 OTHER SOURCES/OSES 0.00 0.00 0.00 <	Other Local Revenue				
TOTAL, REVENUES 8,359,875.33 7,022,787.00 OTHER OUTGO (excluding Transfers of Indirect Costs)	All Other Local Revenue	8699	7,664,643.20	6,572,878.00	-14.2
OTHER OUTGO (excluding Transfers of Indirect Costs) Image: Contract Contere Contract Contract Contract Contract Contract Cont	TOTAL, OTHER LOCAL REVENUE		8,359,875.38	7,022,787.00	-16.0
Debt Service Hares Frage Hares Frage Hares	TOTAL, REVENUES		8,359,875,38	7,022,787.00	-16.0
Debt Service Hares Frage Hares Frage Hares	OTHER OUTGO (excluding Transfers of Indirect Costs)			(i	[
Other Debt Service - Principal 7439 4,250,618.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.00 0.00 TOTAL, EXPENDITURES 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS IN 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 SOURCES 0.00 9,452,938.00 16,054,588.00 9,00 0.00 Long-Term Funds of Lapsed/Reorganized LEAS 8965 0.00 0.00					
Other Debt Service - Principal 7439 4,250,618.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.00 0.00 TOTAL, EXPENDITURES 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS IN 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 9,00 SOURCES 0.00 9,452,938.00 16,054,588.00 9,00 0.00 Long-Term Funds of Lapsed/Reorganized LEAS 8965 0.00 0.00		7438	79,699,09	0.00	-100.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 4,330,317.09 0.00 TOTAL, EXPENDITURES 4,330,317.09 0.00 0.00 INTERFUND TRANSFERS IN 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 0.00 0.00 0.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 0 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 0 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 0 OTHER SOURCES/USES 9000 9,452,938.00 16,054,588.00 0	Other Deht Service - Princinal			0.00	-100.0
TOTAL, EXPENDITURES 4,330,317.09 0.00 INTERFUND TRANSFERS					-100.0
INTERFUND TRANSFERS Interfund Transfers IN 8919 0.00 0.00 Other Authorized Interfund Transfers IN 0.00 0.00 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 0.00 0.					
INTERFUND TRANSFERS IN89190.000.00Other Authorized Interfund Transfers In89190.000.000.00(a) TOTAL, INTERFUND TRANSFERS IN0.000.000.000.000.00INTERFUND TRANSFERS OUT76199,452,938.0016,054,588.0016,054,588.000(b) TOTAL, INTERFUND TRANSFERS OUT9,452,938.0016,054,588.0016,054,588.000 <td< td=""><td></td><td></td><td>4,330,317.09</td><td>0.00</td><td>-100.0</td></td<>			4,330,317.09	0.00	-100.0
Other Authorized Interfund Transfers In 8919 0.00 0.00 (a) TOTAL, INTERFUND TRANSFERS IN 0.00 0.00 0.00 INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 16,054,058.00 1					
(a) TOTAL, INTERFUND TRANSFERS IN 0.00					
INTERFUND TRANSFERS OUT 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 2000000000000000000000000000000000000		8919			0.0
Other Authorized Interfund Transfers Out 7619 9,452,938.00 16,054,588.00 (b) TOTAL, INTERFUND TRANSFERS OUT 9,452,938.00 16,054,588.00 16,054,588.00 OTHER SOURCES/USES 9,452,938.00 16,054,588.00 16,054,058.00	(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT9,452,938.0016,054,588.00OTHER SOURCES/USES SOURCES Other SourcesImage: Source of the	INTERFUND TRANSFERS OUT				
OTHER SOURCES/USES SOURCES SOURCES Other Sources Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00 USES USES USES USES USES	Other Authorized Interfund Transfers Out	7619	9,452,938.00	16,054,588.00	69.8
SOURCES Image: Constraint of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds 200 200 0.00 0.00 All Other Financing Sources 8971 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00 USES Image: Constraint of Constraint	(b) TOTAL, INTERFUND TRANSFERS OUT		9,452,938.00	16,054,588.00	69.8
Other Sources 8955 0.00 0.00 Transfers from Funds of Lapsed/Reorganized LEAs 8955 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Certificates of Participation 8973 0.00 0.00 All Other Financing Sources 0.00 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00	OTHER SOURCES/USES				
Transfers from Funds of Lapsed/Reorganized LEAs 8965 0.00 0.00 Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Certificates of Participation 8971 0.00 0.00 All Other Financing Sources 0.00 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00	SOURCES				
Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Certificates of Participation 8971 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00	Other Sources				
Long-Term Debt Proceeds 8971 0.00 0.00 Proceeds from Certificates of Participation 8971 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00 USES Image: Source state	Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Proceeds from Certificates of Participation 8971 0.00 0.00 All Other Financing Sources 8979 0.00 0.00 0.00 (c) TOTAL, SOURCES 0.00					
All Other Financing Sources 8979 0.00 0.00 (c) TOTAL, SOURCES 0.00 0.00 0.00 USES	-	8071	0.00	0.00	0.0
(c) TOTAL, SOURCES 0.00 0.00 USES					
USES		8979			0.0
			0.00	0.00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs 7651 0.00 0.00	Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

Unaudited Actuals Debt Service Fund Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					a sector a sector a
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,452,938.00)	(16,054,588.00)	69.8%

Unaudited Actuals Debt Service Fund Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	8,359,875.38	7,022,787.00	-16.0%
5) TOTAL, REVENUES			8,359,875.38	7,022,787.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)				and a second second	Collection Dates
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-			
s) other outgo	3000-3333	7699	4,330,317.09	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,330,317.09	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,029,558.29	7,022,787.00	74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,452,938.00	16,054,588.00	69,8%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,452,938.00)	(16,054,588.00)	69.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,423,379.71)	(9,031,801.00)	66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,257,965.36	9,542,430.93	-37.5%
b) Audit Adjustments		9793	(292,154.72)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,965,810.64	9,542,430.93	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,965,810.64	9,542,430.93	-36.2%
2) Ending Balance, June 30 (E + F1e)			9,542,430.93	510,629.93	-94.6%
Components of Ending Fund Balance				1 V 1 A 1	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,542,430.93	510,629.93	-94.6%
c) Committed				1 m 1 m 1 m 1 m 1	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0100	5,55		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
		9790		0.00	0.0%
Unassigned/Unappropriated Amount		9/90	0.00	0.00	0.0%

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,542,430.93	510,629.93
Total, Restricted Balance		9,542,430.93	510,629.93

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES			ter al antipation and a second	1. St. 18.
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	4,363,383.51	4,153,358.00	-4.89
5) TOTAL, REVENUES		4,363,383.51	4,153,358.00	-4.89
B. EXPENSES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	253,485.15	273,897.00	8.19
3) Employee Benefits	3000-3999	119,224.18	132,850.00	11.49
4) Books and Supplies	4000-4999	330.82	600.00	81.4
5) Services and Other Operating Expenses	5000-5999	5,852,291.58	4,335,205.00	-25.9
6) Depreciation and Amortization	6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299			
	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES		6,225,331.73	4,742,552.00	-23.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(1,861,948.22)	(589,194.00)	-68.49
D. OTHER FINANCING SOURCES/USES	1			
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.05
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.05
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		(1,861,948.22)	(589,194.00)	-68.49
F. NET POSITION				
1) Beginning Net Position				
a) As of July 1 - Unaudited	9791	9,015,373.15	6,811,058,27	-24.55
b) Audit Adjustments	9793	(342,366.66)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)		8,673,006.49	6,811,058.27	-21.59
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		8,673,006.49	6,811,058.27	-21.59
2) Ending Net Position, June 30 (E + F1e)		6,811,058.27	6,221,864.27	-8.79
Components of Ending Net Position				
a) Net Investment in Capital Assets	9796	0.00	0.00	0.0
b) Restricted Net Position	9797	6,811,058,27	6,221,864.27	-8.79
c) Unrestricted Net Position	9790	0.00	0.00	0.09
G, ASSETS				
1) Cash				
a) in County Treasury	9110	16,518,638.68		
1) Fair Value Adjustment to Cash in County Treasury	9111	(46,426.00)		
b) in Banks	9120	250,000.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	637,581.60		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	820.31		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) Fixed Assets				
a) Land	9410	0.00		

 c) Accumulated Depreciation - Land Improvements d) Buildings e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 	9425 9430 9435 9440 9445 9450 9460 9465 9470 9475 9477	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
e) Accumulated Depreciation - Buildings f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 1) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS 4. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9435 9440 9445 9450 9460 9465 9470 9475 9479	0.00 0.00 0.00 0.00 0.00 0.00 0.00 17,360,614.59 0.00		
f) Equipment g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9440 9445 9450 9460 9465 9470 9475 9490	0,00 0.00 0.00 0.00 0.00 0.00 17,360,614.59 0.00		
g) Accumulated Depreciation - Equipment h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets i) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9445 9450 9460 9465 9470 9475 9490	0.00 0.00 0.00 0.00 0.00 17,360,614.59 0.00		
h) Work in Progress i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9450 9460 9465 9470 9475 9490	0.00 0.00 0.00 0.00 0.00 17,360,614.59 0.00		
 i) Lease Assets j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments 	9460 9465 9470 9475 9490	0.00 0.00 0.00 0.00 17,360,614.59 0.00		
 j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 	9465 9470 9475 9490	0.00 0.00 0.00 17,360,614.59 0.00		
 j) Accumulated Amortization-Lease Assets k) Subscription Assets j) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 	9465 9470 9475 9490	0.00 0.00 0.00 17,360,614.59 0.00		
k) Subscription Assets 1) Accumulated Amortization-Subscription Assets 11) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9470 9475 9490	0.00 0.00 17,360,614.59 0.00		
 Accumulated Amortization-Subscription Assets TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources TOTAL, DEFERRED OUTFLOWS LIABILITIES Accounts Pay able Due to Grantor Governments 	9475 9490	0.00 17,360,614.59 0.00		
11) TOTAL, ASSETS DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments	9490	17,360,614.59		
A. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Pay able 2) Due to Grantor Governments		0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments				
2) TOTAL, DEFERRED OUTFLOWS LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments				
LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments		0.00		
1) Accounts Payable 2) Due to Grantor Governments				
2) Due to Grantor Governments				
	9500	10,151,443.91		
	9590	0.00		
3) Due to Other Funds	9610	398,112.41		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) Long-Term Liabilities				
a) Subscription Liability	9660	0.00		
b) Net Pension Liability	9663	0.00		
c) Total/Net OPEB Liability	9664	0.00		
d) Compensated Absences	9665	0.00		
e) COPs Pay able	9666	0.00		
f) Leases Pay able	9667	0.00		
g) Lease Revenue Bonds Payable	9668	0.00		
h) Other General Long-Term Liabilities	9669	0.00		
7) TOTAL, LIABILITIES	3003	10,549,556.32		
		10,549,550,52		
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
C. NET POSITION				
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)		6,811,058.27		
OTHER STATE REVENUE				
STRS On-Behalf Pension Contributions 7690	8590	0.00	0.00	0
All Other State Revenue All Other	8590	0.00	0.00	C
TOTAL, OTHER STATE REVENUE		0.00	0.00	(
THER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	(
Interest	8660	648,742.35	446,213.00	-31
Net Increase (Decrease) in the Fair Value of Investments	8662	124,757.33	46,426.00	-62
Fees and Contracts			,	
In-District Premiums/				
	8674	3,589,883.83	3,660,719.00	:
Contributions				
All Other Fees and Contracts	8689	0.00	0.00	(
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	(
All Other Transfers In from All Others	8799	0.00	0.00	(
TOTAL, OTHER LOCAL REVENUE		4,363,383.51	4,153,358.00	-
OTAL, REVENUES		4,363,383.51	4,153,358.00	
ERTIFICATED SALARIES				
Certificated Pupil Support Salaries	1200	0.00	0.00	(
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	(
TOTAL, CERTIFICATED SALARIES		0.00	0.00	(
LASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	
		1. I.		
alifornia Dept of Education ACS Financial Reporting Software - SACS V10.1 IV-83				

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	118,275,69	118,275,00	0.0%
Clerical, Technical and Office Salaries	2400	135,209.46	155,622.00	15.19
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		253,485.15	273,897.00	8.19
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	67,782.65	76,103.00	12.3%
OASDI/Medicare/Afternative	3301-3302	19,415.75	21,182.00	9.1%
Health and Welfare Benefits	3401-3402	24,142.62	25,602.00	6.09
Unemployment Insurance	3501-3502	127.02	138.00	8.65
Workers' Compensation	3601-3602	4,427.65	4,707.00	6,3
OPEB, Allocated	3701-3702	3,328.49	5,118.00	53.8
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS	0001 0002	119,224.18	132,850.00	11.4
		110,224.10	102,000.00	
BOOKS AND SUPPLIES	4200	0.00	0.00	0.09
Books and Other Reference Materials				
Materials and Supplies	4300	330.82	600.00	81,49
Noncapitalized Equipment	4400	0.00	0.00	0,0
TOTAL, BOOKS AND SUPPLIES		330.82	600.00	81.49
SERVICES AND OTHER OPERATING EXPENSES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	500.00	Ne
Dues and Memberships	5300	0.00	0.00	0.0
Insurance	5400-5450	983,144.55	1,000,000.00	1.7
Operations and Housekeeping Services	5500	0.00	0.00	0,09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	100.00	Ne
Professional/Consulting Services and				
Operating Expenditures	5800	4,869,147.03	3,334,605.00	-31.5%
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		5,852,291.58	4,335,205.00	-25.95
DEPRECIATION AND AMORTIZATION			Í	
Depreciation Expense	6900	0.00	0.00	0.0
Amortization Expense-Lease Assets	6910	0.00	0.00	0.0
Amortization Expense-Subscription Assets	6920	0.00	0.00	0.0
TOTAL, DEPRECIATION AND AMORTIZATION		0.00	0.00	0.0
TOTAL EXPENSES		6,225,331.73	4,742,552.00	-23.89
		0,110,001110	1,112,002.00	20.0
INTERFUND TRANSFERS				
	8919	0.00	0.00	0.04
Other Authorized Interfund Transfers In (a) TOTAL, INTERFUND TRANSFERS IN	0010	0.00	0.00	0.0
		0.00	0.00	0.0
INTERFUND TRANSFERS OUT	7619	0.00	0.00	0.0
Other Authorized Interfund Transfers Out	1019	0.00		
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
(c) TOTAL, SOURCES		0.00	0.00	0.0
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
(d) TOTAL, USES		0.00	0.00	0.0
CONTRIBUTIONS				Party and the second
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0
Contributions from Restricted Revenues	8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES			1	
		0.00	0.00	0.0

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,363,383.51	4,153,358.00	-4.8%
5) TOTAL, REVENUES			4,363,383.51	4,153,358.00	-4.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,225,331.73	4,742,552.00	-23.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0,00	0.0%
10) TOTAL, EXPENSES			6,225,331,73	4,742,552.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,861,948.22)	(589,194.00)	-68.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,861,948.22)	(589,194.00)	-68.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,015,373.15	6,811,058.27	-24.5%
b) Audit Adjustments		9793	(342,366.66)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,673,006.49	6,811,058.27	-21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,673,006.49	6,811,058.27	-21.5%
2) Ending Net Position, June 30 (E + F1e)			6,811,058.27	6,221,864.27	-8.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,811,058.27	6,221,864.27	-8.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Net Position Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	6,811,058.27	6,221,864.27
Total, Restricted Net Position		6,811,058.27	6,221,864.27

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.0
4) Other Local Revenue	8600-8799	9,529,239.74	37,002.00	-99.6
5) TOTAL, REVENUES		9,529,239.74	37,002.00	-99.6
B. EXPENSES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenses	5000-5999	5,510,543.66	5,902,755.00	7.1
6) Depreciation and Amortization	6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES		5,510,543.66	5,902,755.00	7.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		4,018,696.08	(5,865,753.00)	-246.0
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		a		
a) Sources	8930-8979	0.00	0.00	0.0
b) Uses	7630-7699	0.00	0.00	0.
3) Contributions	8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.6
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)		4,018,696.08	(5,865,753.00)	-246.0
F. NET POSITION		1		
1) Beginning Net Position				
a) As of July 1 - Unaudited	9791	109,964,164.97	113,982,561.15	3.7
b) Audit Adjustments	9793	(299.90)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)		109,963,865.07	113,982,561.15	3.7
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)		109,963,865.07	113,982,561.15	3.7
2) Ending Net Position, June 30 (E + F1e)		113,982,561.15	108,116,808.15	-5.1
Components of Ending Net Position				
a) Net Investment in Capital Assets	9796	113,982,561,15	108, 116, 808. 15	-5.1
b) Restricted Net Position	9797	0.00	0.00	0.0
c) Unrestricted Net Position	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	3,712,241.69		
1) Fair Value Adjustment to Cash in County Treasury	9111	(10,566.00)		
b) in Banks	9120	0.00		
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135	118,757,495.22		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	76,211.72		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	514.55		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	500,285.31		
8) Other Current Assets	9340	0.00		
	9380	0.00		
9) Lease Receivable				
9) Lease Réceivable 10) Fixed Assets	9400			

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources	9490	0.00		-
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	9,053,621.34		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	the second s		
5) Unearned Revenue	9650	0.00		
6) Long-Term Liabilities		Construction of the local sectors of the local sect		
b) Net Pension Liability	9663	0.00		
c) Total/Net OPEB Liability	9664	0.00		
d) Compensated Absences	9665	0.00		
e) COPs Pay able	9666	0.00		
f) Leases Payable	9667	0.00		
g) Lease Revenue Bonds Payable	9668	0.00		
h) Other General Long-Term Liabilities	9669	0.00		
7) TOTAL, LIABILITIES		9,053,621.34		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. NET POSITION				
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)		113,982,561.15		
OTHER LOCAL REVENUE				
Other Local Revenue				
Interest	8660	45,855.45	26,436.00	-42,39
Net Increase (Decrease) in the Fair Value of Investments	8662	9,483,384.29	10,566.00	-99.99
Fees and Contracts				
In-District Premiums/				
Contributions	8674	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		9,529,239.74	37,002.00	-99.6%
TOTAL, REVENUES		9,529,239.74	37,002.00	-99.6%
		3,323,235.14	57,002.00	-33.07
	5400		0.00	0.00
Subagreements for Services	5100	0.00	0.00	0.0%
Professional/Consulting Services and				
Operating Expenditures	5800	5,510,543.66	5,902,755.00	7.19
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		5,510,543.66	5,902,755.00	7.19
TOTAL, EXPENSES		5,510,543.66	5,902,755.00	7.19
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
OTHER SOURCES/USES				
SOURCES				
Other Sources				
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0,00	0,0%
USES				
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0%
(d) TOTAL, USES		0.00	0.00	0.0%
		0.00	0.00	0,0,
CONTRIBUTIONS	8005			
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES				
(a + c - d + e)		0.00	0.00	0.09

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,529,239.74	37,002.00	-99.6%
5) TOTAL, REVENUES			9,529,239.74	37,002.00	-99.6%
B. EXPENSES (Objects 1000-7999)					·
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,510,543.66	5,902,755.00	7.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,510,543.66	5,902,755.00	7,1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,018,696.08	(5,865,753.00)	-246.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,018,696.08	(5,865,753.00)	-246.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	109,964,164.97	113,982,561.15	3.7%
b) Audit Adjustments		9793	(299.90)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			109,963,865.07	113,982,561.15	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			109,963,865.07	113,982,561.15	3.7%
2) Ending Net Position, June 30 (E + F1e)			113,982,561.15	108,116,808.15	-5.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	113,982,561,15	108,116,808.15	-5.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description

Resource Total, Restricted Net Position Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Net Position Detail

30 66621 0000000 Form 71 E8AANXBU52(2023-24)

2023-24 Unaudited Actuals 2024-25 Budget 0.00

0.00

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction. Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees' Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers' Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers' Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an "Information Day" each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency's (LEA's) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district's General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the "Implicit Price Deflator" for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - □ Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIIIB of the California Constitution). Using 1978–79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called "Appropriation Limits," these limits are commonly called "Gann Limits" after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See Cost-of-Living Adjustment.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See Proposition 98.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

Prior Year's Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called "Test 1" and "Test 2" unless an alternative formula, known as "Test 3," applies.

- "Test 1" originally provided that K-14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87.
- "Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- "Test 3" only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a "maintenance factor" is initially set equal to the amount of that year's funding reduction due to "Test 3" or suspension, and this amount grows each year by statewide ADA growth and the "Test 2" inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

- 1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972–73 state and property tax income by that year's ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
- 2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See Proposition 98.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

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