

Unaudited Actual Report

Fiscal Year 2023-2024

Steve M. Tietjen, Ed.D County Superintendent of Schools

			205	22 24 Unaudited Actuals			2024 25 Budget		
			202	23-24 Unaudited Actuals			2024-25 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	col, D + E (F)	Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	24, 196, 723.76	6,930,607.00	31,127,330,76	23,967,840.00	6,908,404.00	30,876,244.00	-0.
2) Federal Revenue		8100-8299	0.00	17,333,671.32	17,333,671.32	0.00	17,273,730.00	17,273,730.00	-0.
3) Other State Revenue		8300-8599	4,567,277.92	40,391,739.72	44,959,017.64	4,316,879.00	37,801,299.00	42,118,178.00	-6.
4) Other Local Revenue		8600-8799	14,983,983.18	25,274,401.24	40,258,384.42	12,527,686.12	21,451,233.85	33,978,919.97	-15.
5) TOTAL, REVENUES			43,747,984.86	89,930,419.28	133,678,404.14	40,812,405.12	83,434,666,85	124,247,071.97	-7.
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,082,287.13	18,201,421.77	25,283,708.90	8,402,946.00	20,215,284.00	28,618,230.00	13.
2) Classified Salaries		2000-2999	12,458,074.79	22,644,295.43	35, 102, 370.22	13,883,671.00	25, 121, 891, 50	39,005,562.50	11
3) Employ ee Benefits		3000-3999	9,576,072.35	21,874,556.36	31,450,628.71	11,113,197.00	23,119,233.50	34,232,430.50	8
4) Books and Supplies		4000-4999	2,279,953.76	2,871,927.71	5,151,881.47	2,218,078.00	3,680,748.00	5,898,826.00	14
5) Services and Other Operating Expenditures		5000-5999	8,804,941.61	12,466,278.39	21,271,220.00	11,355,205.94	11,270,995.00	22,626,200,94	6
6) Capital Outlay		6000-6999	425,498.11	5,900,329.04	6,325,827.15	1,004,413.00	3,564,100.00	4,568,513.00	-27
7) Other Outgo (excluding Transfers of Indirect		7100-7299							
Costs)		7400-7499	0,00	710,937.84	710,937,84	0.00	727,879.00	727,879.00	2
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,739,101.04)	5,582,320,04	(5,156,781.00)	(10,843,052.60)	6,300,532.67	(4,542,519.93)	-11
9) TOTAL, EXPENDITURES			29,887,726.71	90,252,066.58	120,139,793.29	37,134,458.34	94,000,663.67	131, 135, 122.01	9.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,860,258.15	(321,647.30)	13,538,610.85	3,677,946.78	(10,565,996.82)	(6,888,050.04)	-150.
D. OTHER FINANCING SOURCES/USES			10,000,200.10	(021,041.00)	.0,000,010.00	5,577,540.78	(.0,000,000.02)	(3,000,000,04)	.150.
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	-100
2) Other Sources/Uses		7000 7020	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	-100
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0
3) Contributions		8980-8999	(6,383,811.03)	6,383,811.03	0.00	(5,000,943.00)	5,000,943.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,383,811.03)	5,383,811.03	(2,000,000.00)	(5,000,943.00)	5,000,943.00	0.00	-100
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,476,447.12	5,062,163,73	11,538,610,85	(1,322,996.22)	(5,565,053,82)	(6,888,050.04)	-159
F. FUND BALANCE, RESERVES				-,,	.,,,	(1,2,1,)	(-,,,	(3,223,223,23,7)	
Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13, 140, 303.57	22,271,198.54	35,411,502.11	19,616,750.69	27,333,362.27	46,950,112.96	32.
b) Audit Adjustments		9793	0.00	0,00	0.00	0.00	0.00	0,00	0
c) As of July 1 - Audited (F1a + F1b)		0,00	13,140,303.57	22,271,198.54	35,411,502.11	19,616,750.69	27,333,362.27	46,950,112.96	32
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)		3733	13,140,303,57	22,271,198.54			27,333,362.27	46,950,112,96	32
			19,616,750,69		35,411,502.11	19,616,750.69			
2) Ending Balance, June 30 (E + F1e)			19,010,750,09	27,333,362.27	46,950,112.96	18,293,754.47	21,768,308.45	40,062,062,92	-14
Components of Ending Fund Balance					-				
a) Nonspendable		0744	25.745.00	0.00	25.745.00	25,940.00	0.00	25,940.00	١ ,
Revolving Cash		9711 9712	25,715.00	0.00	25,715.00		0.00		0.
Stores			90,363.60	0.00	90,363.60	62,658.01	0.00	62,658.01	-30
Prepaid Items		9713 9719	0.00	0.00	0.00	0.00	0.00	0.00	0
74 001010			0.00	0.00	0.00	0.00	0.00	0.00	0
b) Restricted		9740	0.00	27,333,362.27	27,333,362,27	0.00	21,792,990.62	21,792,990.62	-20
c) Committed									١.
Stabilization Arrangements		9750	0.00	0.00	0.00	0,00	0,00	0,00	0
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0
d) Assigned									_
Other Assignments		9780	16,801,944.60	0.00	16,801,944.60	15,582,454.02	0.00	15,582,454.02	-7
Saf ety .	0000	9780	812, 305. 61		812, 305. 61			0.00	
Differentiated Assistance	0000	9780	1,510,724.58		1,510,724.58			0.00	kari ya
ROP/Career Technology	0000	9780	1,015,144.08		1,015,144.08			0.00	
Court and Community School Expense	0000	9780	6, 182, 486, 65		6, 182, 486, 65			0.00	
District Support Services	0000	9780	1,469,548.11		1,469,548.11			0.00	
Special Education Expenses	0000	9780	893, 297.11		893, 297. 11			0.00	
Transportation	0000	9780 9780	894, 592. 89		894, 592. 89 500, 000, 00			0.00	
Facilities Custodial Vans		9780 9780	500, 000. 00 320, 000. 00		500, 000.00 320, 000.00			0.00 0.00	
Custodial Vans	0000		ł .						
	0000	9780	300,000.00		300,000.00			0.00	
Projected OPEB Changes	0000	9780	373, 595. 41		373,595.41			0.00	
ADA Fluctuation	0000				176,000.00	l		0.00	
ADA Fluctuation CGM Cabin Replacement	0000	9780	176,000.00			Į.			
ADA Fluctuation CGM Cabin Replacement CGM Remodel	0000	9780	400,000.00		400,000.00			0.00	
ADA Fluctuation CGM Cabin Replacement CGM Remodel IT Capital Expenditures	0000 0000	9780 9780	400,000.00 300,000.00		400,000.00 300,000.00			0.00	
ADA Fluctuation CGM Cabin Replacement CGM Remodel	0000	9780	400,000.00		400,000.00				

			202	3-24 Unaudited Actuals	• 1		2024-25 Budget		
•			202	3-24 Unaudited Actuals	Total Fund	1	2024-25 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
Alternative Education Expenses-Supplies	1100	9780	537,075.11		537,075.11			0.00	
Education Services Expenses-Supplies	1100	9780	214, 830.04		214,830.04			0.00	
Special Education Expenses-Supplies	1100	9780	15, 345.01		15,345.01			0.00	
Saf ety	0000	9780			0.00	812, 305. 61		812,305.61	
Differentiated Assistance	0000	9780	A		0.00	1,304,657.58		1, 304, 657. 58	
ROP/Career Technology	0000	9780			0.00	635, 996.08		635, 996. 08	
Court and Community School Expense	0000	9780			0.00	6,907,474.65		6, 907, 474. 65	
District Support Services	0000	9780			0.00	1,109,561.89		1,109,561.89	
Transportation	0000	9780	3		0.00	1,123,812.89		1, 123, 812.89	
Facilities	0000	9780			0.00	500,000.00		500,000.00	
Projected OPEB Changes	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	22,429.16		22,429.16	
SPED Futsal	0000	9780			0.00	325,000.00		325,000.00	
ITS Capital Expenditures	0000	9780			0.00	300,000.00		300,000.00	
	0000	9780			0.00	320,000.00		320,000.00	
Custodial Vans									
CGM Cabin Replacement	0000	9780	3		0.00	176,000.00		176,000.00	
CGM Remodel	0000	9780	, i		0.00	400,000.00		400,000.00	
Gallagher Management Survey	0000	9780			0.00	162,000.00		162,000.00	
Hopeton Project	0000	9780			0.00	400,000.00		400,000.00	
Educational Services Expenses-Supplies	1100	9780			0.00	327, 703. 89		327, 703. 89	
Special Education Expenses-Supplies	1100	9780			0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	454, 102. 87		454, 102. 87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,698,727.49	0,00	2,698,727.49	2,622,702.44	0.00	2,622,702.44	-2.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(24,682.17)	(24,682.17)	1
S. ASSETS									
1) Cash									
a) in County Treasury		9110	18,521,158.20	15,883,770.04	34,404,928.24				
1) Fair Value Adjustment to Cash in									
County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,715.00	0.00	25,715.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,588.26	582,588.26				
		9140							
e) Collections Awaiting Deposit			0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,477,438.62	17,081,288.93	22,558,727.55				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,731,478.20	32,100.85	6,763,579.05				
6) Stores		9320	90,363,60	0.00	90,363,60				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0,00	0.00				
10) TOTAL, ASSETS			30,846,188.62						
			30,846,188.62	33,579,933.08	64,426,121.70				
1. 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				
. LIABILITIES									
1) Accounts Payable		9500	9,063,938.35	4,211,446.67	13,275,385.02				
2) Due to Grantor Gov ernments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,165,499.58	1,373,864.64	3,539,364.22				
4) Current Loans		9640	0.00	0.00					
			 		0.00				
5) Unearned Revenue		9650	0.00	661,259.50	661,259.50				
6) TOTAL, LIABILITIES			11,229,437.93	6,246,570.81	17,476,008.74				
. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
. FUND EQUITY									
Ending Fund Balance, June 30						•			
(must agree with line F2) (G10 + H2) - (I6 + J2)			19,616,750.69	27,333,362,27	46,950,112.96				
			10,010,100.00	,555,502,27	,555, 112,50				
CFF SOURCES								l	
rincipal Apportionment						40.0		40.00	
State Aid - Current Year		8011	12,792,796.00	0.00	12,792,796.00	12,606,218.00	0.00	12,606,218.00	-1
Education Protection Account State Aid - Current		8012	61,454.00	0.00	61,454.00	56,944.00	0.00	56 044 00	-
Year				0.00				56,944.00	-7
State Aid - Prior Years		8019	1,465.00	0.00	1,465.00	0.00	0.00	0.00	-100
ax Relief Subventions								1	
Homeowners' Exemptions		8021	109,644.77	0.00	109,644.77	116,344.00	0,00	116,344.00	6
Timber Yield Tax		8022	0.00	0,00	0,00	7.00	0.00	7.00	

			2022	24 Unavelited Astrolo			2024 25 Budget		
			2023	3-24 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 Subventions/In-Lieu Taxes		8029	7,508.87	0.00	7,508.87	0.00	0.00	0.00	-100.0
County & District Taxes				10 mg / 20 mg / 20 mg					
Secured Roll Taxes		8041	15,291,518.00	0.00	15,291,518.00	15,264,381.00	0.00	15,264,381.00	-0.2
Unsecured Roll Taxes		8042	1,181,749.72	0,00	1,181,749.72	1,108,759.00	0,00	1,108,759.00	-6.2
Prior Years' Taxes		8043	28,472.74	0.00	28,472.74	34,538.00	0,00	34,538.00	21.3
Supplemental Taxes		8044 8045	440,083.82	0.00	440,083.82	519,679.00	0.00	519,679.00	18.1
Education Revenue Augmentation Fund (ERAF) Community Redevelopment Funds (SB			367,239.89	0.00	367,239.89	381,929.00	0.00	381,929.00	4.0
617/699/1992)		8047	845, 397.95	0,00	845,397.95	787,445.00	0.00	787,445.00	-6.9
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Miscellaneous Funds (EC 41604)									l
Roy alties and Bonuses		8081	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources			31,127,330.76	0.00	31,127,330.76	30,876,244.00	0,00	30,876,244.00	-0.8
LCFF Transfers	0000	0004	62 220 00		62 228 00	56.044.00		56 044 00	0.7
Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers - Current Year	0000 All Other	8091 8091	62,338.00	0.00	62,338.00 (62,338.00)	56,944.00	0.00	56,944.00 (56,944.00)	-8.7 -8.7
All Other LCFF Transfers - Current Year Transfers to Charter Schools in Lieu of Property	All Other		(62, 338.00)	0.00	(6∠,338.00)	(56,944.00)	0.00	(50,944.00)	-8.7
Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	(6,930,607.00)	6,930,607.00	0.00	(6,908,404.00)	6,908,404.00	0.00	0.0
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			24, 196, 723, 76	6,930,607.00	31,127,330.76	23,967,840.00	6,908,404.00	30,876,244.00	-0.8
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	0,00	2,881,754.00	2,881,754.00	0.00	2,881,755.00	2,881,755.00	0.0
Special Education Discretionary Grants		8182	0.00	275,414.51	275,414.51	0.00	257,204.00	257,204.00	-6.6
Child Nutrition Programs		8220	0.00	84,462.66	84,462.66	0.00	57,000.00	57,000.00	-32.5
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds		8270	0.00	0,00	0.00	0.00	0.00	0,00	0,0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0,00	97,150.32	97, 150.32	0.00	114,091.00	114,091.00	17.4
Title I, Part A, Basic	3010	8290		398,722.45	398,722.45		408,626.00	408,626.00	2.5
Title I, Part D, Local Delinquent Programs	3025	8290		210,419.09	210,419.09		223,448.00	223,448.00	6.2
Title II, Part A, Supporting Effective Instruction	4035	8290		27,007.83	27,007.83		35,505.00	35,505.00	31.5
Title III, Immigrant Student Program	4201	8290	! L	0.00	0.00		0.00	0.00	0.0
Title III, English Learner Program	4203	8290		22,877.21	22,877.21		47,794.00	47,794.00	108.9
Public Charter Schools Grant Program (PCSGP)	4610 3040, 3060, 3061,	8290		0,00	0,00		0.00	0.00	0.0
	3110, 3150, 3155, 3180, 3182, 3183,				1				ĺ
Other NCLB / Every Student Succeeds Act	4037, 4038, 4123,	8290							ĺ
	4124, 4126, 4127, 4128, 4204, 5630			8,947,240.39	8,947,240.39		10,459,885.00	10,459,885.00	16.9
Career and Technical Education	3500-3599	8290		43,680.09	43,680.09		47,624.00	47,624.00	9.0
All Other Federal Revenue	All Other	8290	0.00	4,344,942.77	4,344,942.77	0.00	2,740,798.00	2,740,798.00	-36,9
TOTAL, FEDERAL REVENUE			0.00	17,333,671.32	17,333,671.32	0.00	17,273,730.00	17,273,730.00	-0.3
OTHER STATE REVENUE									
Other State Apportionments				,					l
ROC/P Entitlement					ľ				ĺ
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0
Special Education Master Plan									l
Current Year	6500	8311		23,589,500.00	23,589,500.00		23,683,290.00	23,683,290.00	0.4
Prior Years	6500	8319		(165,589.00)	(165,589.00)		0.00	0.00	-100.0
All Other State Apportionments - Current Year	All Other	8311	0,00	1,889,945,00	1,889,945.00	0.00	1,929,683.00	1,929,683.00	2.
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0,00	0.00	0,00	0.
Child Nutrition Programs		8520	0.00	33,273.03	33,273.03	0.00	13,000.00	13,000.00	-60.
Mandated Costs Reimbursements		8550	133, 329.00	0.00	133,329.00	115,400.00	0.00	115,400.00	-13.
Lottery - Unrestricted and Instructional Materials		8560	285,014.68	147,520.04	432,534.72	228,524.00	92,959.00	321,483.00	-25.
Tax Relief Subv entions					I				
Restricted Levies - Other						122			
Homeowners' Exemptions		8575 8576	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8576	0,00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0,00	0,00	0.00	0.00	0.
After School Education and Safety (ASES)	6010	8587 8590	0.00	5,585,290.50	5,585,290.50	0,00	5,638,791.00	5,638,791.00	1.
, a to, defined Education and Salety (ASES)	6030	8590		5,585,290.50	5,585,290.50		0.00	5,638,791.00	0.

			202	3-24 Unaudited Actuals		18.	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
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		127,119.00	127,119.00		104,014.00	104,014.00	-18.29
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.09
Career Technical Education Incentive Grant	6387	8590		464.066.24	464 066 24		446 000 00	446 000 00	0.00
Program American Indian Early Childhood Education	7210	8590		161,866.24	161,866.24		146,000.00	146,000,00	-9.8% 0.0%
Specialized Secondary	7210	8590		0.00	0.00		0.00	0.00	0.09
All Other State Revenue	All Other	8590	4,148,934.24	9.022.814.91	13,171,749.15	3,972,955.00	6,193,562,00	10, 166, 517.00	-22.89
TOTAL, OTHER STATE REVENUE			4,567,277.92	40,391,739.72	44,959,017.64	4,316,879.00	37,801,299.00	42,118,178.00	-6.3%
OTHER LOCAL REVENUE				-					
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		****							
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Prior Years' Taxes		8616 8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Non-Ad Valorem Taxes		55.5	0.00	0.00	0.00	0,00	0.00	0.00	0.07
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject		8625							
to LCFF Deduction		5525	0.00	244,425.41	244,425.41	0.00	150,803.00	150,803.00	-38.3%
Penalties and Interest from Delinquent Non- LCFF Taxes Sales		8629	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	73,985,34	103,291,80	177,277.14	64,500.00	79,295.00	143,795.00	-18.9%
Leases and Rentals		8650	25,318.00	0.00	25,318.00	0.00	0.00	0.00	-100.0%
Interest		8660	1,452,731.60	11,323.88	1,464,055.48	800,000.00	2,992.00	802,992.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		0074	0.00	000	0.00	0.00	0,00	0.00	0.0%
Adult Education Fees Non-Resident Students		8671 8672	0.00	0.00	0,00	0.00	0,00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,016,569.59	2,798,169.93	6,814,739.52	3,598,724.16	2,859,704.00	6,458,428.16	-5.2%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0,00	0,00	0.00	0.0%
All Other Fees and Contracts		8689	1,128,818.74	766,854.06	1,895,672.80	751,949.00	671,409.85	1,423,358.85	-24.9%
Other Local Revenue					,				
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	7,509.00	0.00	7,509.00	0.00	0.00	0.00	-100.0%
Pass-Through Rev enue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,466,772.96	6,827,951.16	8,294,724.12	956,720.96	4, 175, 430.00	5, 132, 150.96	-38.1%
Tuition		8710	6,812,277.95	14,522,385.00	21,334,662,95	6,355,792.00	13,511,600.00	19,867,392.00	-6.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments				·					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0,00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0,00	0.09
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers				0.00					
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			14,983,983.18	25,274,401.24	40,258,384.42	12,527,686.12	21,451,233.85	33,978,919.97	-15.69
TOTAL, REVENUES			43,747,984.86	89,930,419.28	133,678,404.14	40,812,405.12	83,434,666.85	124,247,071.97	-7.19
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	2,491,779.68	12,227,274.17	14,719,053.85	2,727,760.00	14,184,272.00	16,912,032.00	14.9
Certificated Pupil Support Salaries		1200	73,826.24	2,759,823.99	2,833,650.23	119,370.00	2,718,275.00	2,837,645.00	0.1
Certificated Supervisors' and Administrators'			73,020.24	2,739,023.39	2,000,000.20	119,570.00	2,710,273.00	2,337,043.00	- · · ·
Salaries		1300	4,465,231.21	3,077,242.68	7,542,473.89	5,555,816.00	3,200,788.00	8,756,604.00	16.1
Other Certificated Salaries		1900	51,450.00	137,080.93	188,530.93	0.00	111,949.00	111,949.00	-40.6
TOTAL, CERTIFICATED SALARIES			7,082,287.13	18,201,421.77	25,283,708.90	8,402,946.00	20,215,284.00	28,618,230.00	13.2

			Ex	penditures by Object				EBARF	3HJZ4(2023-2
			202	23-24 Unaudited Actua	s		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
CLASSIFIED SALARIES						` '			
Classified Instructional Salaries		2100	115,893.42	11,601,510.35	11,717,403.77	120,195.00	13,236,578.00	13,356,773.00	14.0%
Classified Support Salaries		2200	2,745,882.59	4,820,760.61	7,566,643.20	2,930,283.00	5,360,376.00	8,290,659.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	4,095,172.30	2,646,636.56	6,741,808.86	4,754,219.00	2,979,375.50	7,733,594.50	14.7%
Clerical, Technical and Office Salaries		2400	5,434,274.60	1,861,064.52	7,295,339.12	5,989,846.00	1,950,193.00	7,940,039.00	8.8%
Other Classified Salaries		2900	66,851.88	1,714,323.39	1,781,175.27	89,128.00	1,595,369,00	1,684,497.00	-5,4%
TOTAL, CLASSIFIED SALARIES			12,458,074.79	22,644,295.43	35,102,370.22	13,883,671.00	25,121,891.50	39.005.562.50	11.1%
EMPLOYEE BENEFITS			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		,,,				
STRS		3101-3102	1,283,693.66	4,792,581.31	6,076,274.97	1,569,632.00	3,735,607.00	5,305,239.00	-12.7%
PERS		3201-3202	3,285,797.92	5,887,339.01	9,173,136,93	3,710,078.00	6,099,898.00	9,809,976.00	6.9%
OASDI/Medicare/Alternativ e		3301-3302	1,027,775.87	2,073,668.57	3,101,444.44	1,168,326.00	2,170,320.00	3,338,646.00	7.6%
Health and Welfare Benefits		3401-3402	3,081,529.65	7,358,812.13	10,440,341.78	3,712,180.00	9,166,885.00	12,879,065.00	23.4%
Unemployment Insurance		3501-3502	50,812.57	19,980.21	70,792.78	11,140.00	33,872.00	45,012.00	-36.4%
Workers' Compensation		3601-3602	593,317.83	1,251,388.19	1,844,706.02	676,373.00	1,376,404.00	2,052,777.00	11.3%
OPEB, Allocated		3701-3702	227,548.57	473,188.51	700,737.08	265,468.00	536,247.50	801,715.50	14.4%
OPEB, Activ e Employ ees		3751-3752	0.00	0.00	0,00	0,00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,596,28	17,598.43	43, 194.71	0,00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,576,072.35	21,874,556.36	31,450,628.71	11,113,197.00	23,119,233.50	34,232,430.50	8.8%
BOOKS AND SUPPLIES			2,2.3,072.00	21,21 1,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,5, 157.50	, ,	,,	l
Approv ed Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
Books and Other Reference Materials		4200	86,376.86	17,794.98	104, 171.84	28,610.00	84,709.00	113,319.00	8,8%
Materials and Supplies		4300	1,525,435,54	2,052,915.32	3,578,350,86	1,614,221.00	2,816,754.00	4,430,975.00	23.8%
Noncapitalized Equipment		4400	668,141.36	688,951.42	1,357,092.78	575,247.00	616,476,00	1,191,723.00	-12.2%
Food		4700	0.00	112,265.99	112,265.99	0.00	162,809.00	162,809.00	45.0%
TOTAL, BOOKS AND SUPPLIES			2,279,953.76	2,871,927.71	5,151,881.47	2,218,078.00	3,680,748.00	5,898,826.00	14.5%
SERVICES AND OTHER OPERATING EXPENDITURE	FS			_,	-11111111111111111111111111111111111111				
Subagreements for Services		5100	7,032,206.62	3,133,165.73	10,165,372.35	7,625,257.00	2,914,313.00	10,539,570.00	3.7%
Trav el and Conferences		5200	317,880.01	516,287.18	834, 167, 19	360,464.00	507,978.00	868,442.00	4.1%
Dues and Memberships		5300	95,212.65	5,036,36	100,249,01	84,251.00	6,750.00	91,001.00	-9.2%
Insurance		5400 - 5450	485,604.40	57,989.04	543,593.44	489,632.00	84,788.00	574,420.00	5.7%
Operations and Housekeeping Services		5500	1,585,200.54	129,394.54	1,714,595.08	1,174,243.00	138,296,00	1,312,539.00	-23,4%
Rentals, Leases, Repairs, and Noncapitalized			1,555,255.54	120,004.04	1,7 14,000.00	1,174,240,00	100,200,00	1,512,555.55	20,170
Improv ements		5600	738,788.67	452,454.02	1,191,242.69	779,032.00	491,533.00	1,270,565.00	6.7%
Transfers of Direct Costs		5710	(3,448,063.81)	3,448,063.81	0.00	(2,720,463.00)	2,720,463.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,572,902,91)	(60,872,01)	(2,633,774.92)	(2,720,454.00)	(6,568.00)	(2,727,022.00)	3.5%
Professional/Consulting Services and Operating		5800							
Expenditures			4,349,404.51	4,631,880.16	8,981,284.67	5,858,126.94	4,291,086.00	10,149,212.94	13.0%
Communications		5900	221,610.93	152,879.56	374,490.49	425,117.00	122,356,00	547,473.00	46.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,804,941.61	12,466,278.39	21,271,220.00	11,355,205.94	11,270,995.00	22,626,200.94	6.4%
CAPITAL OUTLAY		0.00						0.00	2.00
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improv ements		6170	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
Buildings and Improvements of Buildings		6200	157,150.25	5,249,326.65	5,406,476.90	250,000.00	3,096,356.00	3,346,356.00	-38.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	268,347.86	651,002.39	919,350.25	754,413.00	467,744.00	1,222,157.00	32.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0,00	0.00	0,0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			425,498.11	5,900,329.04	6,325,827.15	1,004,413.00	3,564,100,00	4,568,513.00	-27.8%
OTHER OUTGO (excluding Transfers of Indirect Co	sts)			-11	-,,		.,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Tuition									
Tuition for Instruction Under Interdistrict							-		
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Pay ments to Districts or Charter Schools		7141	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.09
Pay ments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues				-					
To Districts or Charter Schools		7211	0.00	97,150.32	97, 150.32	0.00	114,091.00	114,091.00	17.49
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			5.50	0.00	5.50	0.00 0.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00	5.30	3.00	ļ
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	0.09
	6500	7223	F-C-	0.00	0,00		0.00	0.00	0.0%

			202	3-24 Unaudited Actuals	5		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
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service						·			
Debt Service - Interest		7438	0.00	263,787.52	263,787.52	0.00	263,788.00	263,788.00	0.0%
Other Debt Service - Principal		7439	0.00	310,000.00	310,000.00	0.00	310,000.00	310,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	710,937.84	710,937.84	0.00	727,879.00	727,879.00	2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS								
Transfers of Indirect Costs		7310	(5,582,320.04)	5,582,320.04	0.00	(6,300,532.67)	6,300,532.67	0,00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,156,781.00)	0.00	(5,156,781.00)	(4,542,519.93)	0.00	(4,542,519.93)	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,739,101.04)	5,582,320.04	(5,156,781.00)	(10,843,052.60)	6,300,532.67	(4,542,519.93)	-11.9%
TOTAL, EXPENDITURES			29,887,726.71	90,252,066.58	120,139,793.29	37,134,458.34	94,000,663.67	131, 135, 122.01	9.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES			1.						
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources]						
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,633,811.03)	5,633,811.03	0.00	(3,980,018.00)	3,980,018.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(750,000,00)	750,000.00	0.00	(1,020,925.00)	1,020,925.00	0.00	0.0%
			(6,383,811.03)	6,383,811.03	0.00	(5,000,943.00)	5,000,943.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(0,000,011,000,					0.00	

			EXP	enditures by Function				LOAKI	3HJZ4(2023-
			202	3-24 Unaudited Actuals	5		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
A. REVENUES						T	<u> </u>		
1) LCFF Sources		8010-8099	24, 196, 723, 76	6,930,607.00	31,127,330.76	23,967,840.00	6,908,404.00	30,876,244.00	-0.8
2) Federal Revenue		8100-8299	0.00	17,333,671.32	17,333,671.32	0.00	17,273,730.00	17,273,730.00	-0.3
3) Other State Revenue		8300-8599	4,567,277.92	40,391,739.72	44,959,017.64	4,316,879.00	37,801,299.00	42,118,178.00	-6.3
4) Other Local Revenue		8600-8799	14, 983, 983, 18	25,274,401.24	40,258,384.42	12,527,686.12	21,451,233.85	33,978,919.97	-15.6
5) TOTAL, REVENUES			43,747,984.86	89,930,419.28	133,678,404.14	40,812,405.12	83,434,666.85	124,247,071.97	-7.1
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,411,653.03	43,231,665.86	47,643,318.89	5,483,701.00	48,704,195.00	54,187,896.00	13.7
2) Instruction - Related Services	2000-2999		9,346,540.80	14,819,162.73	24, 165, 703.53	11,329,380.00	15,545,105.00	26,874,485.00	11.2
3) Pupil Services	3000-3999		9,012,268.60	13,782,715.63	22,794,984.23	9,560,693.00	13,648,285.00	23,208,978.00	1.8
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.
5) Community Services	5000-5999		225,878.12	698,241.57	924, 119.69	208,860.00	657,547.00	866,407.00	-6.:
6) Enterprise	6000-6999		182,026.41	283,652.76	465,679.17	165,149.00	388,051.00	553,200.00	18.
7) General Administration	7000-7999		4,645,875.31	5,643,040.26	10,288,915.57	8,171,699.34	6,300,532.67	14,472,232.01	40.1
8) Plant Services	8000-8999	F 7000	2,063,484.44	11,080,349.93	13,143,834.37	2,214,976.00	7,999,569.00	10,214,545,00	-22.
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	713,237.84	713,237.84	0.00	757,379.00	757,379.00	6.:
10) TOTAL, EXPENDITURES			29,887,726.71	90,252,066.58	120,139,793.29	37,134,458.34	94,000,663.67	131, 135, 122.01	9.
C. EXCESS (DEFICIENCY) OF REVENUES OVER									
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,860,258.15	(321,647.30)	13,538,610.85	3,677,946.78	(10,565,996.82)	(6,888,050.04)	-150.
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	2,000,000.00	0.00	0.00	0.00	-100.
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.
a) Sources b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.
3) Contributions		8980-8999	(6,383,811.03)	6,383,811.03	0.00	(5,000,943.00)	5,000,943.00	0,00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,383,811.03)	5,383,811.03	(2,000,000.00)	(5,000,943.00)	5,000,943.00	0.00	-100
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			6,476,447.12	5,062,163.73	11,538,610.85	(1,322,996.22)	(5,565,053.82)	(6,888,050.04)	-159.
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		0704	42 440 202 57	22 274 400 54	25 444 502 44	19,616,750.69	27,333,362.27	46,950,112.96	22
a) As of July 1 - Unaudited b) Audit Adjustments		9791 9793	13,140,303.57	22,271,198.54	35,411,502.11 0.00	0.00	0.00	0.00	32
c) As of July 1 - Audited (F1a + F1b)		3733	13,140,303.57	22,271,198.54	35,411,502.11	19,616,750.69	27,333,362.27	46,950,112.96	32
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)		0,00	13,140,303.57	22,271,198.54	35,411,502.11	19,616,750.69	27,333,362,27	46,950,112,96	32
2) Ending Balance, June 30 (E + F1e)			19,616,750,69	27.333.362.27	46.950.112.96	18,293,754.47	21,768,308.45	40.062.062.92	-14
Components of Ending Fund Balance			10,010,100.00	27,550,502.27	10,000,112.00	10,200,701117		10,002,002.02	
a) Nonspendable									
Rev olving Cash		9711	25,715.00	0.00	25,715.00	25,940.00	0.00	25,940.00	٥
Stores		9712	90,363.60	0.00	90,363.60	62,658.01	0.00	62,658.01	-30
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Restricted		9740	0.00	27,333,362.27	27,333,362.27	0.00	21,792,990.62	21,792,990,62	-20
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0,00	0.00	0,00	0.00	C
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,801,944.60	0.00	16,801,944.60	15,582,454.02	0.00	15,582,454.02	-7
Safety	0000	9780	812,305.61		812, 305. 61	_		0.00	
Differentiated Assistance	0000	9780	1,510,724.58		1,510,724.58	-		0.00	
ROP/Career Technology	0000	9780	1,015,144.08		1,015,144.08			0.00	
Court and Community School Expense	0000	9780	6, 182, 486. 65		6, 182, 486. 65			0.00	
District Support Services Special Education Expenses	0000	9780 9780	1, 469, 548. 11 893. 297. 11		1, 469, 548. 11 893, 297. 11			0.00	
Special Education Expenses Transportation	0000	9780 9780	893, 297.11 894, 592.89		893, 297. 11 894, 592. 89	:		0.00	
Facilities	0000	9780	500,000.00		500,000.00			0.00	
Facilities Custodial Vans	0000	9780	320,000.00		320,000.00	:		0.00	
Projected OPEB Changes	0000	9780	300,000.00		300,000.00	:		0.00	
ADA Fluctuation	0000	9780	373, 595.41		373, 595.41			0.00	
CGM Cabin Replacement	0000	9780	176,000.00		176,000.00			0.00	
CGM Remodel	0000	9780	400,000.00		400,000.00			0.00	
IT Capital Expenditures	0000	9780	300,000.00		300,000.00			0.00	
						I			100
Gallagher Management Surv ey	0000	9780	162,000.00		162,000.00			0.00	

			2023	3-24 Unaudited Actuals			2024-25 Budget	l	
lescription	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
SPED Futsal	0000	9780	325,000.00		325,000.00	98 × 100		0.00	
Alternative Education Expenses-Supplies	1100	9780	537, 075. 11		537,075.11			0.00	
Education Services Expenses-Supplies	1100	9780	214, 830.04		214, 830.04			0.00	
Special Education Expenses-Supplies	1100	9780	15, 345.01		15, 345.01			0.00	
Saf ety	0000	9780			0.00	812,305.61		812,305.61	
Differentiated Assistance	0000	9780	9		0.00	1,304,657.58		1,304,657.58	
ROP/Career Technology	0000	9780			0.00	635, 996.08		635, 996. 08	
Court and Community School Expense	0000	9780			0.00	6, 907, 474. 65		6, 907, 474. 65	
District Support Services	0000	9780) je		0.00	1,109,561.89		1,109,561.89	
Transportation	0000	9780			0.00	1, 123, 812. 89		1, 123, 812. 89	
Facilities	0000	9780			0.00	500,000.00		500,000.00	
Projected OPEB Changes	0000	9780			0.00	300,000.00		300,000.00	
ADA Fluctuation	0000	9780			0.00	22,429.16		22,429.16	
SPED Futsal	0000	9780			0.00	325,000.00		325,000.00	
ITS Capital Expenditures	0000	9780			0.00	300,000.00		300,000.00	
Custodial Vans	0000	9780	1		0.00	320,000.00		320,000.00	
CGM Cabin Replacement	0000	9780	į.		0.00	176,000.00		176,000.00	
CGM Remodel	0000	9780			0.00	400,000.00		400,000.00	
Gallagher Management Survey	0000	9780			0.00	162,000.00		162,000.00	
Hopeton Project	0000	9780	8		0.00	400,000.00		400,000.00	
Educational Services Expenses-Supplies	1100	9780			0.00	327,703.89		327,703.89	
Special Education Expenses-Supplies	1100	9780	9		0.00	1,409.40		1,409.40	
Alternative Education Expenses-Supplies	1100	9780			0.00	454, 102.87		454, 102.87	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,698,727.49	0.00	2,698,727.49	2,622,702.44	0.00	2,622,702,44	-2.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(24,682.17)	(24,682.17)	1

Unaudited Actuals County School Service Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	19,615.86	19,615.86
6018	Student Support and Enrichment Block Grant	903,120.00	903,120.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	210,068.74	0.00
6266	Educator Effectiveness, FY 2021-22	1,247,810.35	829,428.24
6300	Lottery: Instructional Materials	371,312.69	362,803.69
6318	Antibias Education Grant	100,000.00	62,257.00
6331	CA Community Schools Partnership Act - Planning Grant	0.00	23,166.00
6333	CA Community Schools Partnership Act - Coordination Grant	446,254.30	446,254,30
6500	Special Education	8,400,044.19	5,679,362.19
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	991,633.33	584,737.33
6546	Mental Health-Related Services	623,933.20	430,446.20
6620	Reversing Opioid Overdoses	47,846.00	47,846.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	528,013.34	463,123,34
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	225,056.05	242,781.05
7311	Classified School Employee Professional Development Block Grant	59,289.20	54,543.53
7339	Dual Enrollment Opportunities	180,000.00	149,591.00
7399	LCFF Equity Multiplier	1,024,718.00	2,049,266.00
7412	A-G Access/Success Grant	107,703.55	0.00
7413	A-G Learning Loss Mitigation Grant	45,300.22	0.00
7435	Learning Recovery Emergency Block Grant	519,090.95	55,421.95
7810	Other Restricted State	1,887,152.55	1,887,152,55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	235,063.31	165,428.31
9010	Other Restricted Local	9,160,336.44	7,336,646.08
Total, Restricted	Balance	27,333,362.27	21,792,990.62

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	5,562.17	0.00	-100.0%
5) TOTAL, REVENUES			5,562.17	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	9,192.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,192.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING			(3,630.05)	0.00	-100.0%
SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(0,000.00)	0.00	-100.070
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		7000 7020	0.00	0.00	0.076
a) Sources		8930-8979	0.00	0.00	0.0%
·		7630-7699			
b) Uses			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)			(3,630.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	00.740.40	00 000 00	44.407
a) As of July 1 - Unaudited		9791	32,712.13	29,082.08	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,712.13	29,082.08	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,712.13	29,082.08	-11.1%
2) Ending Balance, June 30 (E + F1e)			29,082.08	29,082.08	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	29,082.08	29,082.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	29,082.08		
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		
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			
8) Other Current Assets		9340	0.00		
		9380	0.00		
9) Lease Receivable		9300	0.00		
10) TOTAL, ASSETS			29,082.08		
1. Deferred Outflows of Resources		9490	0.00		
Deferred Outflows of Resources TOTAL, DEFERRED OUTFLOWS		9490	0.00		
			0.00		
. LIABILITIES 1) Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00	u	
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
		9650	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)			29,082.08		
REVENUES		2224			
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		8662	0.00	0.00	0.09
Investments			0.00 1	0.00 1	0.0

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	5,562.17	0.00	-100.0%
TOTAL, REVENUES			5,562.17	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
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 Employ ee 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	9,192.22	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,192.22	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%

24 10249 0000000 Form 08 E8ARF3HJZ4(2023-24)

Printed: 10/15/2024 11:16 A

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,192.22	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					The state of the s
(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	5,562.17	0.00	-100.0%
5) TOTAL, REVENUES			5,562.17	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		9,192.22	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,192.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,630.05)	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)			(3,630.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,712.13	29,082.08	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,712.13	29,082.08	-11.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	-		32,712.13	29,082.08	-11.1%
2) Ending Balance, June 30 (E + F1e)			29,082.08	29,082.08	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,082.08	29,082.08	0.0%

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

Description	Function Codes		2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0,00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

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

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	29,082.08	29,082.08
Total, Restricted Balan	ce	29,082.08	29,082.08

Printed: 10/15/2024 11:19 A

Description	Beering Code	Object Code	2023-24	2024-25 Budget	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES		0010 0000	0.000 101 0	0.457.440.05	
1) LCFF Sources		8010-8099	6,038,101.00	6,157,410.00	2.0
2) Federal Revenue		8100-8299	470,508.81	295,449.00	-37.2
3) Other State Revenue		8300-8599	883,508.48	884,373.00	0.1
4) Other Local Revenue		8600-8799	87,494.11	24,000.00	-72.6
5) TOTAL, REVENUES			7,479,612.40	7,361,232.00	-1.6
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,547,057.13	2,605,347.00	2.3
2) Classified Salaries		2000-2999	715,397.27	717,060.00	0.2
3) Employ ee Benefits		3000-3999	1,663,169.62	1,493,733.00	-10.2
4) Books and Supplies		4000-4999	276,795.06	336,461.00	21.6
5) Services and Other Operating Expenditures		5000-5999	1,370,814.34	1,347,561.00	-1.7
6) Capital Outlay		6000-6999	115,342.54	146,500.00	27.0
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	498,897.28	524,967.56	5.2
9) TOTAL, EXPENDITURES		7300-7399	7,187,473.24	7,171,629.56	-0.2
· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	7,107,473.24	7,171,029.30	-0.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292,139.16	189,602.44	-35.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,139.16	189,602.44	-35,1
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,874.27	1,801,013.43	19.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0.00	1,508,874.27	1,801,013.43	19.4
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		07.00	1,508,874.27	1,801,013.43	19.4
2) Ending Balance, June 30 (E + F1e)			1,801,013,43	1,990,615.87	10.5
Components of Ending Fund Balance			1,001,013.43	1,330,013.07	10.5
a) Nonspendable		9711	0.00	0.00	0.0
Revolving Cash		9711	0.00	0.00	
Stores			i i		0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,070,317.66	872,995.10	-18.4
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	730,695.77	1,117,620.77	53.1
Charter Facilities Reserve	0000	9780	677,009.93		
Charter Facilities Reserve	1100	9780	53, 685. 84		
Charter Facilities Reserve	0000	9780		1,040,503.93	
Charter Facilities Reserve	1100	9780		77,116.84	
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	2,309,018.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,267.56)		

Page 1

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Description	Resource Codes			Budget	Difference
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	164,125.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	789,364.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,225,241.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	120,158.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,262,461.92		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	41,607.91		
6) TOTAL, LIABILITIES			1,424,227.83		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,801,013.43		
CFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,504,592.00	4,967,546.00	-9.8
Education Protection Account State Aid - Current Year		8012	533,564.00	1,189,864.00	123.
State Aid - Prior Years		8019	(55.00)	0.00	-100.
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	535,573.00	1,189,864.00	122.
All Other LCFF Transfers - Current Year	All Other	8091	(535,573.00)	(1,189,864.00)	122.
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.
Property Taxes Transfers		8097	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.
TOTAL, LCFF SOURCES			6,038,101.00	6,157,410.00	2.
EDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.
Special Education Entitlement		8181	0.00	0.00	0.
Special Education Discretionary Grants		8182	4,257.00	4,305.00	1.
Child Nutrition Programs		8220	0.00	0.00	0.
Donated Food Commodities		8221	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0
Title I, Part A, Basic	3010	8290	140,659.07	107,632.00	-23
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0
Title II, Part A, Supporting Effective Instruction	4035	8290	7,931.28	8,432.00	6
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0
			1		
Title III, English Learner Program	4203 4610	8290 8290	6,266.44	3,034.00	-51 0
Public Charter Schools Grant Program (PCSGP) Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128,	8290	0.00	0.00	u
	5630		93,130.69	172,046.00	84
Career and Technical Education	3500-3599	8290	0.00	0.00	0
					1
All Other Federal Revenue	All Other	8290	218,264.33	0.00	-100

escription	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	164,986.00	159,089.00	-3.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,573.00	16,520.00	21.79
Lottery - Unrestricted and Instructional Materials		8560	133,945.84	101,427.00	-24.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	571,003.64	607,337.00	6.49
TOTAL, OTHER STATE REVENUE			883,508.48	884,373.00	0.1%
THER LOCAL REVENUE					
Sales			'		
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	53,462.58	21,000.00	-60.79
Net Increase (Decrease) in the Fair Value of Investments		8662	32,479.75	0.00	-100.09
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.09
Transportation Fees From Individuals		8675	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.0
All Other Local Revenue		8699	1,551.78	3,000.00	93.39
Tuition		8710	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.0
Transfers of Apportionments		0.0.00	5.55		
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.09
	6500	8792	0.00	0.00	0.09
From County Offices From JPAs	6500	8793	0.00	0.00	0.0
	0000	0/93	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	8791	0.00	0.00	0.0
From Districts or Charter Schools	All Other	8792	0.00	0.00	0.0
From County Offices			1	· ·	
From JPAs	All Other	8793	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			87,494.11	24,000.00	-72.6
OTAL, REVENUES			7,479,612.40	7,361,232.00	-1.6
ERTIFICATED SALARIES					_
Certificated Teachers' Salaries		1100	2,162,321.98	2,204,680.00	2.0
Certificated Pupil Support Salaries		1200	154,151.58	160,150.00	3.9
Certificated Supervisors' and Administrators' Salaries		1300	230,583.57	240,517.00	4.3
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			2,547,057.13	2,605,347.00	2.3
LASSIFIED SALARIES					
Classified Instructional Salaries		2100	220,674.69	225,002.00	2.0
		2200	161,570.52	137,405.00	-15.0
Classified Support Salaries			i i	00,000,00	420.0
Classified Support Salaries Classified Supervisors' and Administrators' Salaries		2300	36,456.98	83,933.00	130.2
		2300 2400	36,456.98 285,163.08	248,720.00	
Classified Supervisors' and Administrators' Salaries			1		-12.8 90.8

California Dept of Education SACS Financial Reporting Software - SACS V10.2

File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
STRS		3101-3102	640,068.35	497,620.00	-22.3
PERS		3201-3202	259,530.28	189,379.00	-27.0
OASDI/Medicare/Alternative		3301-3302	104,411.94	91,320.00	-12.5
Health and Welfare Benefits		3401-3402	519,606.47	571,017.00	9.9
Unemploy ment Insurance		3501-3502	1,606.98	1,652.00	2.8
Workers' Compensation		3601-3602	98,945.13	103,096.00	4.:
OPEB, Allocated		3701-3702	38,492.57	39,649.00	3.
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employ ee Benefits		3901-3902	507.90	0.00	-100.
TOTAL, EMPLOYEE BENEFITS			1,663,169.62	1,493,733.00	-10.
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,444.20	5,000.00	12.
Books and Other Reference Materials		4200	23,489.14	13,500.00	-42.
Materials and Supplies		4300	105,714.83	254,461.00	140.
Noncapitalized Equipment		4400	143,146.89	63,500.00	-55.
Food		4700	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			276,795.06	336,461.00	21.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0
Travel and Conferences		5200	17,916.38	27,010.00	50.
Dues and Memberships		5300	7,095.00	8,500.00	19
Insurance		5400-5450	1,489.33	0.00	-100
Operations and Housekeeping Services		5500	0.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,164.39	4,750.00	-57
Transfers of Direct Costs		5710	0,00	0.00	0
Transfers of Direct Costs - Interfund		5750	803,049.28	719,766.00	-10
Professional/Consulting Services and Operating Expenditures		5800	489,698.14	569,185.00	16
Communications		5900	40,401.82	18,350.00	-54
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,370,814.34	1,347,561.00	-1
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0
Land Improvements		6170	0.00	0.00	0
Buildings and Improvements of Buildings		6200	115,342.54	146,500.00	27
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			115,342.54	146,500.00	27
OTHER 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	0.00	0.00	0
Payments to County Offices		7142	0.00	0.00	a
Pay ments to JPAs		7143	0.00	0.00	C
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	C
Debt Service					
Debt Service - Interest		7438	0.00	0.00	C
Other Debt Service - Principal		7439	0.00	0.00	C
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	
Transfers of Indirect Costs - Interfund		7350	498,897.28	524,967.56	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			498,897.28	524,967.56	ŧ
TOTAL, EXPENDITURES			7,187,473.24	7,171,629.56	-(

California Dept of Education SACS Financial Reporting Software - SACS V10.2

File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,038,101.00	6,157,410.00	2.0%
2) Federal Revenue		8100-8299	470,508.81	295,449.00	-37.2%
3) Other State Revenue		8300-8599	883,508.48	884,373.00	0.1%
4) Other Local Revenue		8600-8799	87,494.11	24,000.00	-72.6%
5) TOTAL, REVENUES			7,479,612.40	7,361,232.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,247,141.22	4,168,618.00	-1.8%
2) Instruction - Related Services	2000-2999		1,177,145.09	1,168,528.00	-0.7%
3) Pupil Services	3000-3999		637,016.29	604,471.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		498,897.28	524,967.56	5.2%
8) Plant Services	8000-8999		627,273.36	705,045.00	12.4%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,187,473.24	7,171,629.56	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			292,139.16	189,602.44	-35.1%
D. OTHER FINANCING SOURCES/USES				,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	5.00	,
·		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses			le a visit de la companya de Aud	englisher and the second second	
3) Contributions		8980-8999	0.00	0.00 0.00	0.0% 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			292,139.16	189,602.44	-35.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,139.16	169,602.44	-35.17
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	4 500 074 07	1 801 012 12	10.40
a) As of July 1 - Unaudited			1,508,874.27	1,801,013.43	19.4%
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			1,508,874.27	1,801,013.43	19.49
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,874.27	1,801,013.43	19.49
2) Ending Balance, June 30 (E + F1e)			1,801,013.43	1,990,615.87	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	1,070,317.66	872,995.10	-18.49
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	730,695.77	1,117,620.77	53.0
Charter Facilities Reserve	0000	9780	677,009.93		
Charter Facilities Reserve	1100	9780	53, 685. 84		
Charter Facilities Reserve	0000	9780	.,	1,040,503.93	
Charter Facilities Reserve	1100	9780		77,116.84	
e) Unassigned/Unappropriated	.100	2700		,,,	
		9789	0.00	0.00	
Reserve for Economic Uncertainties		9/09	0.00	0.00	0.0

Unaudited Actuals Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	15,499.61	15,499.61
6266	Educator Effectiveness, FY 2021-22	6,586.91	5,015.68
6300	Lottery: Instructional Materials	51,502.23	66,830.23
6331	CA Community Schools Partnership Act - Planning Grant	0.00	49,069.00
6500	Special Education	18,458.86	26,636.86
6546	Mental Health-Related Services	16,160.00	16,160.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	188,616.00	144,274.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	66,948.00	83,394.00
7339	Dual Enrollment Opportunities	90,000.00	74,066.00
7412	A-G Access/Success Grant	100,755.90	17,525.92
7413	A-G Learning Loss Mitigation Grant	126,581.41	78,309.41
7435	Learning Recovery Emergency Block Grant	305,267.10	249,087.10
7810	Other Restricted State	4,756.00	4,756.00
9010	Other Restricted Local	79,185.64	42,371.29
Total, Restricted E	Balance	1,070,317.66	872,995.10

24 10249 0000000 Form 10 E8ARF3HJZ4(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	11,971,604.50	10,461,953.00	-12.6
3) Other State Revenue		8300-8599	23,200,721.00	23,516,376.00	1.4
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES			35,172,325.50	33,978,329.00	-3.4
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0
		4000-4999	0.00	0.00	0.0
4) Books and Supplies					
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	35,172,325.50	33,978,329.00	3.4
9) Other Cutes. Tenneform of Indianat Conta		7300-7399	 to the section and the 	an in the second of the second	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			35,172,325.50	33,978,329.00	-3,4
FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0
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.
3) Contributions		8980-8999	0.00	0.00	0,
4) TOTAL, OTHER FINANCING SOURCES/USES		0000 0000	0.00	0.00	0.0
			0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance			1		
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
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	0.00	0.00	0.
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.
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
Fair Value Adjustment to Cash in County Treasury Banks					
b) in Banks			In the second state of	1	
b) in Banks c) in Revolving Cash Account		9130	0.00		
b) in Banks			In the second state of		

California Dept of Education SACS Financial Reporting Software - SACS V10.2

File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	11,230,673.01		
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 Receiv able		9380	0.00		
10) TOTAL, ASSETS		0000	11,230,673,01		
			11,200,070,01		
H. DEFERRED OUTFLOWS OF RESOURCES		9490	0.00		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,230,673.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,230,673,01		
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)			0,00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.0
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	11,971,604.50	10,461,953.00	-12.6
TOTAL, FEDERAL REVENUE			11,971,604.50	10,461,953.00	-12.6
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	23,200,721.00	23,516,376.00	1.4
	6500	8319	0.00	0.00	0.0
Prior Years				1	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			23,200,721.00	23,516,376.00	1.4
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0
From County Offices		8792	0.00	0.00	0.
•			l i	1	
From JPAs		8793	0.00	0.00	0.
			0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			35,172,325.50	33,978,329.00	-3.
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES DTHER OUTGO (excluding Transfers of Indirect Costs)					
TOTAL, REVENUES					
OTAL, REVENUES OTHER OUTGO (excluding Transfers of Indirect Costs)					
OTAL, REVENUES OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out		7211	11,971,604.50	10,461,953.00	-12
TOTAL, REVENUES DTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools		7211 7212	11,971,604.50	10,461,953.00	
TOTAL, REVENUES DTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices		7212	0.00	0.00	0.
TOTAL, REVENUES DTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices To JPAs			1	į.	-12 0 0
OTAL, REVENUES DTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out Transfers of Pass-Through Revenues To Districts or Charter Schools To County Offices	6500	7212	0.00	0.00	0.

California Dept of Education

SACS Financial Reporting Software - SACS V10.2 File: Fund-B, Version 8

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

Merced County Office of Education Merced County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,172,325.50	33,978,329.00	-3.4%
TOTAL, EXPENDITURES			35,172,325.50	33,978,329.00	-3.4%

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	11,971,604.50	10,461,953.00	-12.6%
3) Other State Revenue		8300-8599	23,200,721.00	23,516,376.00	1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			35,172,325.50	33,978,329.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0,00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0,00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
		Except 7600-		manda da seria da	
9) Other Outgo	9000-9999	7699	35,172,325.50	33,978,329.00	-3.49
10) TOTAL, EXPENDITURES			35,172,325.50	33,978,329.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.09
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)			0.00	0.00	0.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0
Components of Ending Fund Balance				a propa a sa sa S	
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			latina de la Alvi	28 SA 27 CS 27 S G G	
Stabilization Arrangements		9750	0.00	0.00	0.0
		9760	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9/00	0.00	0.00	0.0
d) Assigned		0700	1	0.00	•
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.

Unaudited Actuals Special Education Pass-Through Fund Exhibit: Restricted Balance Detail

24 10249 0000000 Form 10 E8ARF3HJZ4(2023-24)

ResourceDescription2023-24 Unaudited Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

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	0.09
3) Other State Revenue		8300-8599	808,110.97	561,050.00	-30.69
4) Other Local Revenue		8600-8799	683,503.71	435,643.00	-36.3
5) TOTAL, REVENUES			1,491,614.68	996,693.00	-33.2
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	489,814.75	385,844.00	-21.2
2) Classified Salaries		2000-2999	209,389.09	142,710.00	-31.8
3) Employ ee Benefits		3000-3999	383,341.99	257,340.00	-32.9
		4000-4999	7,018.81	13,017.00	85.5
4) Books and Supplies					7.2
5) Services and Other Operating Expenditures		5000-5999	149,585.14	160,324.00	
6) Capital Outlay		6000-6999	111,989.62	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,552.49	47,962.37	-20.8
		7300-7399	1	1,007,197.37	-28.7
9) TOTAL, EXPENDITURES			1,411,691.89	1,007,197.57	-20.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,922.79	(10,504.37)	-113.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,922.79	(10,504.37)	-113.1
			19,922.19	(10,304.37)	-113.
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,603.23	288,526.02	38.3
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			208,603.23	288,526.02	38.
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			208,603.23	288,526.02	38.3
2) Ending Balance, June 30 (E + F1e)			288,526.02	278,021.65	-3.0
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	0.0
All Others		9719	0.00	0.00	
		9740	91,915.10	77,704.73	-15.
b) Restricted		9740	91,915.10	77,704.73	-10.
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	196,610.92	200,316.92	1.
Adult Education Expenses	0000	9780	196,610.92		
Adult Education Expenses	0000	9780		200, 316. 92	
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	178,604.37		
Fair Value Adjustment to Cash in County Treasury		9111	(2,882.67)		
b) in Banks		9120	0.00		
-, ········					
c) in Revolving Cash Account		9130	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	139,661.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable 10) TOTAL, ASSETS		9380	0.00 315,383.55		
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	13,926.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	12,931.27		
		9640	12,551.27		
4) Current Loans			0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			26,857.53		
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)			288,526.02		
LCFF 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.
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
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	757,314.00	551,630.00	-27
All Other State Revenue	All Other	8590	50,796.97	9,420.00	-81
TOTAL, OTHER STATE REVENUE			808,110.97	561,050.00	-30
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0
Leases and Rentals		8650	0.00	0.00	0
Interest		8660	5,100.73	3,706.00	-27
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,882.67)	0.00	-100
Fees and Contracts		5502	(2,002.07)	0.00	-100
Adult Education Fees		8671	0.00	. 0.00	C
Interagency Services		8677	681,285.65	431,937.00	-36
Other Local Revenue				,	
All Other Local Revenue		8699	0.00	0.00	C
Tuition		8710	0.00	0.00	O
TOTAL, OTHER LOCAL REVENUE			683,503.71	435,643.00	-36
TOTAL, REVENUES			1,491,614.68	996,693.00	-33

		2023-24	2024-25	Percent
Description Res	ource Codes Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES				
Certificated Teachers' Salaries	1100	489,814.75	385,844.00	-21.2%
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		489,814.75	385,844.00	-21.2%
CLASSIFIED SALARIES				40.00
Classified Instructional Salaries	2100	149,428.39	83,816.00	-43.9%
Classified Support Salaries	2200	59,960.70	58,894.00	-1.89
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		209,389.09	142,710.00	-31.89
EMPLOYEE BENEFITS	2404 2402	96 702 00	72 607 00	45.40
STRS	3101-3102	86,793.99	73,697.00	-15.19
PERS CASPINATE or Albertation	3201-3202	103,758.02	41,076.00	-60.49
OASDI/Medicare/Alternative	3301-3302	33,019.47	17,249.00	-47.89
Health and Welfare Benefits	3401-3402	129,967.85	102,300.00	-21.39
Unemployment Insurance	3501-3502 3601-3602	349.79	269.00 16,295.00	-23.19
Workers' Compensation		21,186.48	· ·	-23.19
OPEB, Allocated	3701-3702	8,266.39	6,454.00	-21.99
OPEB, Active Employees	3751-3752	0.00	0.00	0.09
Other Employee Benefits	3901-3902	0.00	0.00 257,340.00	0.0%
TOTAL, EMPLOYEE BENEFITS		383,341.99	257,340.00	-32.9%
BOOKS AND SUPPLIES	4400	0.00	0.00	0.00
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00 2,130.00	0.0%
Books and Other Reference Materials	4200 4300	2,129.50 4,889.31	10,887.00	122.7%
Materials and Supplies	4400	0.00	0.00	0.0%
Noncapitalized Equipment TOTAL, BOOKS AND SUPPLIES	4400	7,018.81	13,017.00	85.5%
		7,010.01	13,017.00	03.37
SERVICES AND OTHER OPERATING EXPENDITURES Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	3,786.45	0.00	-100.09
Dues and Memberships	5300	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	9,095.76	11,695.00	28.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	48.000.00	49,101.00	2.3%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	63,352.80	88,728.00	40.19
Professional/Consulting Services and Operating Expenditures	5800	24,844.31	10,800.00	-56.59
Communications	5900	505.82	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	0000	149,585.14	160,324.00	7.29
CAPITAL OUTLAY		110,000.11	100,0200	,,,,
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	111,989.62	0.00	-100.0
Equipment Replacement	6500	0.00	0.00	0.09
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY	0700	111,989.62	0.00	-100.0
OTHER OUTGO (excluding Transfers of Indirect Costs)		111,000.02	3.00	130.0
Tuition				
Tuition, Excess Costs, and/or Deficit Payments				
Pay ments 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	7142	0.00	0.00	0.0
Other Transfers Out	7 170	3.00	3.00	0.0
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.0
To Districts of Official Solidors	1211	1	1	1 0.0

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: Fund-B, Version 8

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,552.49	47,962.37	-20.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,552.49	47,962.37	-20.8%
TOTAL, EXPENDITURES			1,411,691.89	1,007,197.37	-28.79
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
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
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	0.0

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	808,110.97	561,050.00	-30.6%
4) Other Local Revenue		8600-8799	683,503.71	435,643.00	-36.3%
5) TOTAL, REVENUES			1,491,614.68	996,693.00	-33.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,121,305.59	700,180.00	-37.6%
2) Instruction - Related Services	2000-2999		100,510.79	98,731.00	-1.8%
3) Pupil Services	3000-3999		2,258.06	0.00	-100.0%
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		60,552.49	47,962.37	-20.8%
8) Plant Services	8000-8999		127,064.96	160,324.00	26.2%
		Except 7600-	,	,	
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,411,691.89	1,007,197.37	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,922.79	(10,504.37)	-113.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,922.79	(10,504.37)	-113.1%
F. FUND BALANCE, RESERVES	-				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,603.23	288,526.02	38.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,603.23	288,526.02	38.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,603.23	288,526.02	38.3%
2) Ending Balance, June 30 (E + F1e)			288,526.02	278,021.65	-3.6%
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	0.09
		9740	91,915.10	77,704.73	-15.5%
b) Restricted		9740	91,915.10	77,704.73	-15.57
c) Committed		0750			
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	196,610.92	200,316.92	1.99
Adult Education Expenses	0000	9780	196, 610. 92		
Adult Education Expenses	0000	9780	garan ing rang mengangan	200, 316. 92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6371	CalWORKs for ROCP or Adult Education	22,566.47	22,566.47
6391	Adult Education Program	69,348.63	55,138.26
Total, Restricted B	Balance	91,915.10	77,704.73

	E8ARF3HJZ4(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	42,608,194.23	34,896,253.00	-18.1	
3) Other State Revenue		8300-8599	21,435,684.31	11,699,731.00	-45.4	
4) Other Local Revenue		8600-8799	10,274,426.96	11,215,729.00	9.2	
5) TOTAL, REVENUES			74,318,305.50	57,811,713.00	-22.2	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	5,837,554.13	6,075,421.00	4.1	
2) Classified Salaries		2000-2999	8,064,868.91	9,634,127.00	19.5	
3) Employ ee Benefits		3000-3999	6,671,804.30	7,949,071.00	19.1	
4) Books and Supplies		4000-4999	2,364,139.73	2,088,617.00	-11.7	
5) Services and Other Operating Expenditures		5000-5999	36,212,904.20	24,317,162.00	-32.8	
6) Capital Outlay		6000-6999	2,457,475.81	3,845,484.00	56.5	
7) Other Outgo (evaluding Transfers of Indirect Costs)		7100-7299,				
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,597,331.23	3,969,590.00	-13.7	
9) TOTAL, EXPENDITURES			66,206,078.31	57,879,472.00	-12.6	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,112,227.19	(67,759.00)	-100.8	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0	
		7630-7699	0.00	0.00	0.0	
b) Uses		8980-8999	la de la companya de la			
3) Contributions		0900-0999	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)			8,112,227.19	(67,759.00)	-100.8	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	938,221.72	9,050,448.91	864.6	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			938,221.72	9,050,448.91	864.6	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			938,221.72	9,050,448.91	864.6	
2) Ending Balance, June 30 (E + F1e)			9,050,448.91	8,982,689.91	-0.7	
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	8,326,870.52	8,259,111.52	-0.8	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0	
Other Commitments		9760	0.00	0.00	0.0	
		3100	0.00	0.00	0.0	
d) Assigned		0700	700 570 00	700 570 00		
Other Assignments	2222	9780	723,578.39	723,578.39	0.0	
Early Education Expenses	0000	9780	723, 578. 39			
Early Education Expenses	0000	9780	Jan yan kanasara	723, 578.39	된 전기를 하다	
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	3,846,753.97			
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,086.61)			
b) in Banks		9120	0.00			
a) in Barrataine Cook Asserts		0420	1 000	1		
c) in Revolving Cash Account		9130	0.00	1		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,716,733.73		
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			20,501,401.09		
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	3,774,014.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,488,185.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	188,751.66		
6) TOTAL, LIABILITIES			11,450,952.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	1	
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			9,050,448.91		
FEDERAL REVENUE					
Child Nutrition Programs		8220	586,737.53	539,291.00	-8.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.
Title I, Part A, Basic	3010	8290	0.00	0.00	0.
All Other Federal Revenue	All Other	8290	42,021,456.70	34,356,962.00	-18.
TOTAL, FEDERAL REVENUE			42,608,194.23	34,896,253.00	-18.
OTHER STATE REVENUE			,,		
Child Nutrition Programs		8520	31,738.09	32,000.00	0.
Child Development Apportionments		8530	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
State Preschool	6105	8590	0.00	0.00	0.
All Other State Revenue	All Other	8590	21,403,946.22	11,667,731.00	-45.
TOTAL, OTHER STATE REVENUE	All Other	. 6390	21,435,684.31	11,699,731.00	-45.
OTHER LOCAL REVENUE			21,400,004.01	11,000,701.00	-40.
Other Local Revenue					
Sales		8631	0.00	0.00	0.
Sale of Equipment/Supplies		8634	0.00	0.00	0.
Food Service Sales			1		
Interest		8660	0.00	0.00	0. -100.
Net Increase (Decrease) in the Fair Value of Investments		8662	(62,086.61)	0.00	-100.
Fees and Contracts		2072	40.050.75		400
Child Development Parent Fees		8673	19,956.75	0.00	-100
Interagency Services		8677	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	40,218.00	ı
Other Local Revenue					
All Other Local Revenue		8699	10,316,556.82	11,175,511.00	8
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			10,274,426.96	11,215,729.00	9
TOTAL, REVENUES			74,318,305.50	57,811,713.00	-22
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,595,722.48	4,925,233.00	7
Certificated Pupil Support Salaries		1200	0.00	0.00	o
Certificated Supervisors' and Administrators' Salaries		1300	1,241,831.65	1,150,188.00	-7
Other Certificated Salaries		1900	0.00	0.00	C
TOTAL, CERTIFICATED SALARIES			5,837,554.13	6,075,421.00	4

California Dept of Education SACS Financial Reporting Software - SACS V10.2

File: Fund-B, Version 8

_		2023-24	2024-25	Percent
<u>.</u>	urce Codes Object Codes	Unaudited Actuals	Budget	Difference
CLASSIFIED SALARIES				
Classified Instructional Salaries	2100	967,843.34	1,143,173.00	18.1
Classified Support Salaries	2200	2,328,754.33	2,814,347.00	20.99
Classified Supervisors' and Administrators' Salaries	2300	2,773,374.23	3,216,909.00	16.0
Clerical, Technical and Office Salaries	2400	1,994,897.01	2,459,698.00	23.3
Other Classified Salaries	2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		8,064,868.91	9,634,127.00	19.59
EMPLOYEE BENEFITS				
STRS	3101-3102	1,342,886.27	1,156,585.00	-13.9
PERS	3201-3202	2,196,337.28	2,599,391.00	18.4
OASDI/Medicare/Alternative	3301-3302	716,841.74	822,336.00	14.7
Health and Welfare Benefits	3401-3402	1,819,202.11	2,699,324.00	48.4
Unemploy ment Insurance	3501-3502	6,920.93	7,853.00	13.5
Workers' Compensation	3601-3602	423,752.84	475,067.00	12.19
OPEB, Allocated	3701-3702	165,863.13	188,515.00	13.7
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		6,671,804.30	7,949,071.00	19.1
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0
Books and Other Reference Materials	4200	2,056.75	500.00	-75.79
Materials and Supplies	4300	1,277,143.68	1,366,615.00	7.0
Noncapitalized Equipment	4400	350,174.18	162,145.00	-53.7
Food	4700	734,765.12	559,357.00	-23.9
TOTAL, BOOKS AND SUPPLIES		2,364,139.73	2,088,617.00	-11.7
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	393,351.09	391,089.00	-0.6
Travel and Conferences	5200	163,515.32	180,592.00	10.4
Dues and Memberships	5300	31,214.00	27,993.00	-10.39
Insurance	5400-5450	19,609.78	25,000.00	27.59
Operations and Housekeeping Services	5500	0.00	200.00	Ne
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	36,004.73	22,700.00	-37.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	1,767,372.84	1,918,528.00	8.6
Professional/Consulting Services and Operating Expenditures	5800	33,761,795.35	21,707,389.00	-35.7
Communications	5900	40,041.09	43,671.00	9.1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		36,212,904.20	24,317,162.00	-32.8
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	2,457,475.81	3,465,484.00	41.0
Equipment	6400	0.00	380,000.00	Ne
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		2,457,475.81	3,845,484.00	56.5
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		1		
Transfers of Indirect Costs - Interfund	7350	4,597,331.23	3,969,590.00	-13.7
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		4,597,331.23	3,969,590.00	-13.7
TOTAL, EXPENDITURES		66,206,078.31	57,879,472.00	-12.6
INTERFUND TRANSFERS		1.,_32,2	,,	.2.0
INTERFUND TRANSFERS IN			1	
From: General Fund	8911	0.00	0.00	0.0
		1	1	ı .

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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					
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					
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	42,608,194.23	34,896,253.00	-18.1%
3) Other State Revenue		8300-8599	21,435,684.31	11,699,731.00	-45.4%
4) Other Local Revenue		8600-8799	10,274,426.96	11,215,729.00	9.2%
5) TOTAL, REVENUES			74,318,305.50	57,811,713.00	-22.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,381,814.54	9,063,553.00	8.1%
2) Instruction - Related Services	2000-2999		4,615,376.39	5,039,763.00	9.2%
3) Pupil Services	3000-3999		5,658,306.06	6,393,097.00	13.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		37,723,719.43	27,825,624.00	-26.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,597,331.23	3,969,590.00	-13.7%
8) Plant Services	8000-8999		5,229,530,66	5,587,845.00	6.9%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		•	66,206,078.31	57,879,472.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OT FINANCING SOURCES AND USES (A5 - B10)	HER		8,112,227.19	(67,759.00)	-100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,112,227.19	(67,759.00)	-100.8%
F. FUND BALANCE, RESERVES				```	
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	938,221.72	9,050,448.91	864.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0,00	938,221.72	9,050,448.91	864.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		3733	938,221.72	9,050,448.91	864.6%
			9,050,448.91	8,982,689.91	-0.7%
2) Ending Balance, June 30 (E + F1e)			9,030,440.91	8,902,009.91	-0.776
Components of Ending Fund Balance					
a) Nonspendable		0711	0.00	0.00	0.09/
Revolving Cash		9/11	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	8,326,870.52	8,259,111.52	-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	723,578.39	723,578.39	0.0%
Early Education Expenses	0000	9780	723, 578. 39		
Early Education Expenses	0000	9780		723, 578. 39	
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 Child Development Fund Exhibit: Restricted Balance Detail

24 10249 0000000 Form 12 E8ARF3HJZ4(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	24,806.25	24,806.25
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	13,092.38	13,092.38
7810	Other Restricted State	230,575.60	230,575.60
9010	Other Restricted Local	8,058,396.29	7,990,637.29
Total, Restricted I	Balance	8,326,870.52	8,259,111.52

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

24 10249 0000000 Form 17 E8ARF3HJZ4(2023-24)

Description Resource C	odes 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	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	1,285,318.73	325,000.00	-74.7%
5) TOTAL, REVENUES		1,285,318.73	325,000.00	-74.7%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employ ee 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	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.0
7) Other Outre (evaluting Transfers of Indirect Costs)	7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,285,318.73	325,000.00	-74.7
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	2,000,000.00	0.00	-100.09
b) Transfers Out	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.0
3) Contributions	8980-8999	0,00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		2,000,000.00	0.00	-100.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		3,285,318.73	325,000,00	-90.19
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	15,521,821.11	18,807,139.84	21.29
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		15,521,821.11	18,807,139.84	21.2
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		15,521,821.11	18,807,139.84	21.2
2) Ending Balance, June 30 (E + F1e)		18,807,139.84	19,132,139.84	1.7
Components of Ending Fund Balance		ng North William		
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
-				
Stores	9712	0.00	0.00	0.0
Prepaid Items	9713	0.00	0.00	0.0
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	0.00	0.00	0.0
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.0
Other Commitments	9760	0.00	0.00	0.0
d) Assigned				
Other Assignments	9780	1,853,154.00	1,853,154.00	0.0
Unexpected Facility Repairs 0000	9780	1,603,154.00		
CGM Facilities 0000	9780	250,000.00		
Unexpected Facility Repairs 0000	9780		1,603,154.00	
CGM Facilities 0000	9780		250,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	16,953,985.84	17,278,985.84	1.9
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.0
G. ASSETS				
1) Cash				
a) in County Treasury	9110	14,839,389.87		
1) Fair Value Adjustment to Cash in County Treasury	9111	(782,250.03)		
		,		

24 10249 0000000 Form 17 E8ARF3HJZ4(2023-24)

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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	4,750,000.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		18,807,139.84		
H. DEFERRED OUTFLOWS OF RESOURCES		10,007,100.04		
	9490	0.00		
1) Deferred Outflows of Resources	9430	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	0.00		
4) Current Loans	9640			
5) Uneamed Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		18,807,139.84		
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Interest	8660	493,909.17	325,000.00	-34.2%
Net Increase (Decrease) in the Fair Value of Investments	8662	791,409.56	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE		1,285,318.73	325,000.00	-74.7%
TOTAL, REVENUES		1,285,318.73	325,000.00	-74.7%
		1,200,010.10	020,000.00	
INTERFUND TRANSFERS INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.0%
	8919	2,000,000,00	0.00	-100.0%
Other Authorized Interfund Transfers In	0919	1	1	
(a) TOTAL, INTERFUND TRANSFERS IN		2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT	70.10		2.5	
To: General Fund/CSSF	7612	0.00	0.00	0.09
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	0.09
CONTRIBUTIONS				
Contributions from Restricted Revenues	8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0,00	0.0%
(a-b+e)		2,000,000.00	0.00	-100.0%

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

24 10249 0000000 Form 17 E8ARF3HJZ4(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	1,285,318.73	325,000.00	-74.7%
5) TOTAL, REVENUES			1,285,318.73	325,000.00	-74.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
0) 046 0.44	9000-9999	Except 7600-			
9) Other Outgo	9000-9999	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)			1,285,318.73	325,000.00	-74.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0,0%
3) Contributions		8980-8999	0,00	0.00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,285,318.73	325,000.00	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,521,821.11	18,807,139.84	21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,521,821.11	18,807,139.84	21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,521,821.11	18,807,139.84	21.2%
2) Ending Balance, June 30 (E + F1e)			18,807,139.84	19,132,139.84	1.7%
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%
•		9740	0.00	0.00	0.07
c) Committed		0750	0.00	0.00	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	1,853,154.00	1,853,154.00	0.0%
Unexpected Facility Repairs	0000	9780	1,603,154.00		
CGM Facilites	0000	9780	250,000.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00	
CGM Facilites	0000	9780		250,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	16,953,985.84	17,278,985.84	1.9
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Total, Restricted Balance

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

24 10249 0000000 Form 17 E8ARF3HJZ4(2023-24)

> 2024-25 Budget

> > 0.00

0.00

2023-24
Unaudited
Resource Description Actuals

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

24 10249 0000000 Form 20 E8ARF3HJZ4(2023-24)

Description F	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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	41,966.73	25,000.00	-40.49
5) TOTAL, REVENUES			41,966.73	25,000.00	-40.49
B, EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
		3000-3999	0.00	0.00	0.09
3) Employee Benefits		4000-4999		0.00	0.09
4) Books and Supplies			0.00		
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
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	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,966.73	25,000.00	-40.49
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%
		0300-0333	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,966.73	25,000.00	-40.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,914.32	1,260,881.05	3.49
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,218,914.32	1,260,881.05	3.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,218,914.32	1,260,881.05	3,49
2) Ending Balance, June 30 (E + F1e)			1,260,881.05	1,285,881.05	2.09
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
-					
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
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	1,260,881.05	1,285,881.05	2.0
Other Post Employment Expenses	0000	9780	1,260,881.05		gangugan P
Other Post Employment Expenses	0000	9780	.,,	1, 285, 881.05	
	2300	9789	0.00	0.00	0.0
 e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount 		9789	0.00	0.00	0.09
G. ASSETS					·
1) Cash					
a) in County Treasury		9110	1,260,881.05		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		0111	1 0.50		
		0120	0.00	1	
b) in Banks c) in Revolving Cash Account		9120 9130	0.00		

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: Fund-B, Version 8

Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		1,260,881.05		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Uneamed Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K, FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		1,260,881.05		
OTHER LOCAL REVENUE				
Other Local Revenue				
Interest	8660	41,966.73	25,000.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		41,966.73	25,000.00	-40.4%
TOTAL, REVENUES		41,966.73	25,000.00	-40.4%
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
From: General Fund/CSSF	8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				
To: General Fund/CSSF	7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0%
CONTRIBUTIONS			5.00	3,070
Contributions from Restricted Revenues	8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	0000	0.00	0.00	0.0%
				0.0%
(a-b+e)		0.00	0.00	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	41,966.73	25,000.00	-40.4%
5) TOTAL, REVENUES			41,966.73	25,000.00	-40.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0,00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0,00	0.09
9) Other Outgo	9000-9999	Except 7600-			
10) TOTAL, EXPENDITURES		7699	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0.00	0.0,
FINANCING SOURCES AND USES (A5 - B10)			41,966.73	25,000.00	-40.49
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	0.09
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	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			41,966.73	25,000.00	-40.49
F. FUND BALANCE, RESERVES		*			
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,914.32	1,260,881.05	3.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,218,914.32	1,260,881.05	3.4
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,218,914.32	1,260,881.05	3.49
2) Ending Balance, June 30 (E + F1e)			1,260,881.05	1,285,881.05	2.09
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,260,881.05	1,285,881.05	2.0
Other Post Employment Expenses	0000	9780	1,260,881.05		
Other Post Employment Expenses	0000	9780		1,285,881.05	
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 Postemployment Benefits Exhibit: Restricted Balance Detail

24 10249 0000000 Form 20 E8ARF3HJZ4(2023-24)

ResourceDescription2023-24
Unaudited
Actuals2024-25
BudgetTotal, Restricted Balance0.000.00

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	202,767.24	100,000.00	-50.7
5) TOTAL, REVENUES		202,767.24	100,000.00	-50.7
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employ ee 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
o) Sapital Sullay	7100-7299,	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00	0.0
9) TOTAL, EXPENDITURES		0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		202,767.24	100,000.00	-50.7
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
	7000-7029	0.00	0.00	0.0
2) Other Sources/Uses	0000 0070			0.0
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)		202,767.24	100,000.00	-50.7
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	3,994,342.61	4,197,109.85	5.1
b) Audit Adjustments	9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		3,994,342.61	4,197,109.85	5.
d) Other Restatements	9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3,994,342.61	4,197,109.85	5.
2) Ending Balance, June 30 (E + F1e)		4,197,109.85	4,297,109.85	2.4
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.0
			Delete Horizon and Lilia	
Stores Propagid Home	9712 9713	0.00	0.00	0.0
Prepaid Items				
All Others	9719	0.00	0.00	0.0
b) Restricted	9740	3,374,509.32	3,374,509.32	O.C The sector of the first sector of the sec
c) Committed				
Stabilization Arrangements	9750	0.00	0.00	0.
Other Commitments	9760	0.00	0.00	0.
d) Assigned				
Other Assignments	9780	822,600.53	922,600.53	12.
State Funded Facility Projects 0000	9780	822, 600. 53		
State Funded Facility Projects 0000	9780		922, 600. 53	
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	4,265,962.48		
		1	ı	
	9111	(68 852 63)		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9111 9120	(68,852.63) 0.00		

Description Resource C	odes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee	9135	0.00		
e) Collections Awaiting Deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0,00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		4,197,109.85		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
	9650	1		
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)		4,197,109.85		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0
TOTAL, FEDERAL REVENUE		0.00	0.00	0
OTHER STATE REVENUE				
School Facilities Apportionments	8545	0.00	0.00	0
Pass-Through Revenues from State Sources	8587	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				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	σ
Leases and Rentals	8650	0.00	0.00	o
Interest	8660	141,986.82	100,000.00	-29
Net Increase (Decrease) in the Fair Value of Investments	8662	60,780.42	0.00	-100
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	a
All Other Transfers In from All Others	8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE	0.00	202,767.24	100,000.00	-50
TOTAL, REVENUES		202,767.24	100,000.00	-50
		202,707.24	100,000.00	-00
CLASSIFIED SALARIES	2200	0.00	0.00	0
Classified Support Salaries	2300	1	0.00	
Classified Supervisors' and Administrators' Salaries		0.00		
Clerical, Technical and Office Salaries	2400	0.00	0.00	0
Other Classified Salaries	2900	0.00	0.00	(
TOTAL, CLASSIFIED SALARIES		0.00	0.00	(
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	(
PERS	3201-3202	0.00	0.00	'
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	
Health and Welfare Benefits	3401-3402	0.00	0.00	(
Unemploy ment Insurance	3501-3502	0.00	0.00	· ·
Workers' Compensation	3601-3602	0.00	0.00	
OPEB, Allocated	3701-3702	0.00	0.00	(

California Dept of Education

SACS Financial Reporting Software - SACS V10.2

File: Fund-D, Version 5

				E8ARF3HJZ4(2023-
Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0,00	0.0
Insurance	5400-5450	0.00	0.00	0.0
	5500	0.00	0.00	0.0
Operations and Housekeeping Services			1	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	0.00	0,00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0,00	0.0
	6400	0.00	0.00	0.0
Equipment				
Equipment Replacement	6500	0.00	0.00	0.0
Lease Assets	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
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	7200			
	7400		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		0.00	0.00	0.0
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN			l	
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913	0.00	0.00	0.0
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.0
INTERFUND TRANSFERS OUT		1.00		
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.0
			1	
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.0
OTHER SOURCES/USES				
SOURCES		.		
Proceeds				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0
Other Sources				
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
		1	1	
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

Page 3

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: Fund-D, Version 5

24 10249 0000000 Form 35 E8ARF3HJZ4(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS			110		
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 + e)			0.00	0.00	0.0%

A. REVENUES 1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-8-10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8010-8099 8100-8299 8300-8599 8600-8799	0.00 0.00 0.00 202,767.24 202,767.24 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 100,000.00 100,000.00 0.00 0.0	0.0% 0.0% 0.0% -50.7% -50.7% 0.0% 0.0% 0.0%
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8100-8299 8300-8599 8600-8799	0.00 0.00 202,767.24 202,767.24 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 100,000.00 100,000.00 0.00 0.0	0.0% 0.0% -50.7% -50.7% 0.0% 0.0% 0.0%
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8300-8599 8600-8799	0.00 202,767.24 202,767.24 0.00 0.00 0.00 0.00 0.00 0.00	0.00 100,000.00 100,000.00 0.00 0.00 0.0	0.0% -50.7% -50.7% 0.0% 0.0% 0.0%
4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	8600-8799	202,767.24 202,767.24 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	-50.7% -50.7% 0.0% 0.0% 0.0%
5) TOTAL, REVENUES B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999	Except 7600-	202,767.24 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	-50.7% 0.0% 0.0% 0.0% 0.0%
B. EXPENDITURES (Objects 1000-7999) 1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.0% 0.0% 0.0% 0.0%
1) Instruction 2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
2) Instruction - Related Services 3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.0% 0.0% 0.0%
3) Pupil Services 4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.0% 0.0%
4) Ancillary Services 5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	4000-4999 5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00 0.00	0.00 0.00	0.0%
5) Community Services 6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	5000-5999 6000-6999 7000-7999 8000-8999		0.00 0.00 0.00	0.00	
6) Enterprise 7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	6000-6999 7000-7999 8000-8999		0.00 0.00		0.00/
7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	7000-7999 8000-8999		0.00	0,00	0.0%
7) General Administration 8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	8000-8999				0.0%
8) Plant Services 9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	8000-8999			0.00	0.0%
9) Other Outgo 10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				0.00	0.0%
10) TOTAL, EXPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	9000-9999				
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		7699	0.00	0.00	0.0%
FINANCING SOURCES AND USES (A5 -B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,767.24	100,000.00	-50.7%
a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8900-8929	0.00	0.00	0.0%
a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		7600-7629	0.00	0.00	0.0%
a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8930-8979	0.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		7630-7699	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		8980-8999	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
			202,767.24	100,000.00	-50.7%
		· · · · · · · · · · · · · · · · · · ·	202,707.21	100,000.00	
1) Beginning Fund Balance					
1		9791	3,994,342.61	4,197,109.85	5.1%
a) As of July 1 - Unaudited		9793	1		
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		0705	3,994,342.61	4,197,109.85	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,994,342.61	4,197,109.85	5.1%
2) Ending Balance, June 30 (E + F1e)			4,197,109.85	4,297,109.85	2.4%
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	3,374,509.32	3,374,509.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	822,600.53	922,600.53	12.2%
State Funded Facility Projects	0000	9780	822,600.53		
State Funded Facility Projects	0000	9780	,555.56	922, 600. 53	
e) Unassigned/Unappropriated	5555			322,000.00	
					0.0%
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789	0.00	0.00	

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

24 10249 0000000 Form 35 E8ARF3HJZ4(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	3,374,509.32	3,374,509.32
Total, Restricted Balar	nce	3,374,509.32	3,374,509.32

	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	25.78	25.69	46.32	30.00	30.00	30.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	254.72	260.95	260.95	250.00	250.00	250.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	280.50	286.64	307.27	280.00	280.00	280.00
2. District Funded County Program ADA						
a. County Community Schools	173.41	165.93	173.41	173.00	173.00	173.00
b. Special Education-Special Day Class	822.52	819.78	822.52	840.00	840.00	840.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year		40.85	40.85		52.92	52.92
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)	995.93	1,026.56	1,036.78	1,013.00	1,065.92	1,065.92
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,276.43	1,313.20	1,344.05	1,293.00	1,345.92	1,345.92
4. Adults in Correctional Facilities	· · · · · · · · · · · · · · · · · · ·					
5. County Operations Grant ADA	55,620.00	55,620.00	55,620.00	55,620.00	55,620.00	55,620.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

24 10249 0000000 Form A E8ARF3HJZ4(2023-24)

	202	3-24 Unaudited Actu	ıals		2024-25 Budget	A
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 the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 01.				
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education 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, 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 (Sum 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 fin	ancial data reported	l in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA	384.93	385.76	384.93	390.00	390,00	390.00
6. Charter School County Program Alternative Education ADA				l'		
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						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						-
Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum 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)	384.93	385,76	384.93	390.00	390.00	390.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	384.93	385.76	384.93	390.00	390.00	390.00

24 10249 0000000 Form ASSET E8ARF3HJZ4(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:						
Land	6,170,257.26		6,170,257.26		-	6,170,257.26
Work in Progress	3,721,689.07		3,721,689.07	5,294,214.15	2,995,936.12	6,019,967.10
Total capital assets not being depreciated	9,891,946.33	0.00	9,891,946.33	5,294,214.15	2,995,936.12	12,190,224.36
Capital assets being depreciated:						
Land Improvements	8,075,447.65		8,075,447.65			8,075,447.65
Buildings	115,454,536.15		115,454,536.15	7,160,757.88		122,615,294.0
Equipment	15,262,743.23		15,262,743.23	917,611.80	472,244.08	15,708,110.9
Total capital assets being depreciated	138,792,727.03	0.00	138,792,727.03	8,078,369.68	472,244.08	146,398,852.6
Accumulated Depreciation for:						
Land Improvements	(4,072,216.85)		(4,072,216.85)	(288, 184, 82)		(4,360,401.67
Buildings	(40,006,939.07)		(40,006,939.07)	(3,374,833.20)		.(43,381,772.27
Equipment	(11,966,401.41)		(11,966,401.41)	(751,729.62)	(472,244.08)	(12,245,886.95
Total accumulated depreciation	(56,045,557.33)	0.00	(56,045,557.33)	(4,414,747.64)	(472,244.08)	(59,988,060.89
Total capital assets being depreciated, net excluding lease and subscription assets	82,747,169.70	0.00	82,747,169.70	3,663,622.04	0.00	86,410,791.74
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	92,639,116.03	0.00	92,639,116.03	8,957,836.19	2,995,936.12	98,601,016.1
Business-Type Activities:		-				
Capital assets not being depreciated:						
Land		·	0.00	-		0.0
Work in Progress			0.00			0.0
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Capital assets being depreciated:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment			0.00			0.0
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.0
Accumulated Depreciation for:						
Land Improvements			0.00			0.0
Buildings			0.00			0.0
Equipment		<u>'</u>	0.00			0.0
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.0
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.0
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			0.0
Accumulated amortization for subscription assets			0.00			0.0
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.0
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.0

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

24 10249 0000000 Form CA E8ARF3HJZ4(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
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	\$0.00
	Adjusted Appropriations Limit	\$20,107,103.48
	Appropriations Subject to Limit	\$20,107,103.48
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.18%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals County Office of Education Certification

24 10249 0000000 Form CA E8ARF3HJZ4(2023-24)

	PORT. This report is hereby prepared and filed by the County S	Superintendent of Schools
pursuant to Education Code sections 41010 and	1628.	
Signed:	Date:	· •
County Superintendent/I	Designee	
(Original signature red	uired)	
For additional information on the unaudited actual	Il renorts please contact:	
For additional information on the unaudited actua	ıl reports, please contact:	
	il reports, please contact:	
For additional information on the unaudited actual For County Office of Education:	il reports, please contact:	
For County Office of Education:	il reports, please contact:	
For County Office of Education: Rosa Casillas Name	il reports, please contact:	
For County Office of Education: Rosa Casillas Name Director, Financial Services Internal	nl reports, please contact:	
For County Office of Education:	al reports, please contact:	

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

Merced County Office of Education Merced County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Pay able			0.00			00.00	
State School Building Loans Pay able			00.00			00.00	
Certificates of Participation Payable	6,840,000.00		6,840,000.00		310,000.00	6,530,000.00	325,000.00
Leases Payable			00:00			00.00	
Lease Revenue Bonds Payable			00:00			0.00	
Other General Long-Term Debt			00'0			00.00	
Net Pension Liability			00.0			00.00	
Total/Net OPEB Liability			00.00			00.00	
Compensated Absences Payable	841,667.11		841,667.11	45,805.75		887,472.86	
Subscription Liability			00.0			00:00	
Governmental activities long-term liabilities	7,681,667.11	00.0	7,681,667.11	45,805.75	310,000.00	7,417,472.86	325,000.00
Business-Type Activities:							
General Obligation Bonds Pay able			0.00			00:00	
State School Building Loans Payable			00.0			00:00	
Certificates of Participation Payable			00.00			00:00	
Leases Payable			00.00			00.00	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			00.00			00.00	
Net Pension Liability			00.00			0.00	
Total/Net OPEB Liability			00.0			00.00	
Compensated Absences Payable			00.00			0.00	
Subscription Liability			00.00			00.00	
Business-ty pe activities long-term liabilities	00'0	00.00	0.00	00.00	00.00	00.00	00.00

Printed: 10/8/2024 8:22 A

Unaudited Actuals Fiscal Year 2023-24 County Office Appropriations Limit Calculations

24 10249 0000000 Form GANN E8ARF3HJZ4(2023-24)

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2022-23 Actual			2023-24 Actual	,
(Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE, LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit						
(A3 times [A6 divided by (A6 plus A7)], not to exceed A6)						
Excess is added to Other Services portion.	5,274,620.00		5,274,620.00			5,274,620.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	13,202,621.06		13,202,621.06			14,832,483.48
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	18,477,241.06		18,477,241.06			20,107,103.48
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	257.57		257.57			286,64
5. Other ADA (Preload/Line B4, PY column)	54,599.96		54,599.96			55,340.00
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28,						
Alternative Education Grant, prior year Annual County LCFF Calculation)	5,274,620.00		5,274,620.00			5,274,620.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	12,439,303.00		12,439,303.00			12,439,303.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Ad	justments to 202	2-23	Adjustments to 2023-24		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion						
([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion					•	
(Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA						

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: GANN_County, Version 6

Unaudited Actuals Fiscal Year 2023-24 County Office Appropriations Limit Calculations

24 10249 0000000 Form GANN E8ARF3HJZ4(2023-24)

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
CURRENT YEAR PROGRAM ADA	202	3-24 Annual Rep	ort	2024	1-25 Annual Estin	nate
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	286.64		286.64	280.00		280.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	286.64	0.00	286.64	280.00	0.00	280.00
		2023-24 P2 Repor	t	2	024-25 P2 Estimat	te
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			55,340.00			55,620.00
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)	109,644.77		109,644.77	116,344.00		116,344.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	7.00		7.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	7,508.87		7,508.87	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,291,518.00		15,291,518.00	15,264,381.00		15,264,381.00
5. Unsecured Roll Taxes (Object 8042)	1,181,749.72		1,181,749.72	1,108,759.00		1,108,759.00
6. Prior Years' Taxes (Object 8043)	28,472.74		28,472.74	34,538.00		34,538.00
7. Supplemental Taxes (Object 8044)	440,083.82		440,083.82	519,679.00		519,679.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	367,239.89		367,239.89	381,929.00		381,929.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,089,823.36		1,089,823.36	938,248.00		938,248.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools						
in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				<u> </u>
(Lines C1 through C16)	18,516,041.17	0.00	18,516,041.17	18,363,885.00	0.00	18,363,885.00

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: GANN_County, Version 6

Page 2

Printed: 10/15/2024 1:27 A

Unaudited Actuals Fiscal Year 2023-24 County Office Appropriations Limit Calculations

24 10249 0000000 Form GANN E8ARF3HJZ4(2023-24)

		2023-24 Calculations				2024-25 Calculations		
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals	
отн	ER LOCAL REVENUES (Funds 01, 09, and 62)							
	To General Fund from Bond Interest and Redemption							
	Fund (Excess debt service taxes) (Object 8914)							
19.	TOTAL LOCAL PROCEEDS OF TAXES							
	(Lines C17 plus C18)	18,516,041.17	0.00	18,516,041.17	18,363,885.00	0.00	18,363,885.00	
EXCI	LUDED APPROPRIATIONS					Taki yanaa		
20a.	Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			831,932.38			966,241.00	
20b.	Qualified Capital Outlay Projects							
OTHE	ER EXCLUSIONS							
21.	Americans with Disabilities Act							
22.	Unreimbursed Court Mandated Desegregation Costs							
23.	Other Unfunded Court-ordered or Federal Mandates							
24.	TOTAL EXCLUSIONS (Lines C20 through C23)			831,932.38			966,241.00	
STAT	TE AID RECEIVED (Funds 01, 09, and 62)							
25.	LCFF - CY (objects 8011 and 8012)	18,892,406.00		18,892,406.00	18,820,572.00		18,820,572.00	
26.	LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,410.00		1,410.00	0.00		0.00	
27.	TOTAL STATE AID RECEIVED							
	(Line C25 plus C26)	18,893,816.00	0.00	18,893,816.00	18,820,572.00	0.00	18,820,572.00	
DATA	A FOR INTEREST CALCULATION							
28.	Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	141,158,016.54		141,158,016.54	131,608,303.97		131,608,303.97	
29.	Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,549,997.81		1,549,997.81	1,549,997.81		1,549,997.81	
D. APP	ROPRIATIONS LIMIT CALCULATIONS		2023-24 Actual			2024-25 Budget		
PREI	LIMINARY APPROPRIATIONS LIMIT							
1.	Revised Prior Year Program Limit (Lines A1 plus A12)			5,274,620.00			5,274,620.00	
2.	Inflation Adjustment			1.0444			1.0362	
3.	Program Population Adjustment (Lines B3 divided							
	by [A4 plus A14]) (Round to four decimal places)			1.1129			0.9768	
4.	PRELIMINARY PROGRAM LIMIT							
	(Lines D1 times D2 times D3)			6,130,758.13			5,338,760.22	
5.	Revised Prior Year Other Services Limit							
	(Lines A2 plus A13)			13,202,621.06			14,832,483.48	

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: GANN_County, Version 6

Page 3

Printed: 10/15/2024 1:27 A

Unaudited Actuals Fiscal Year 2023-24 County Office Appropriations Limit Calculations

24 10249 0000000 Form GANN E8ARF3HJZ4(2023-24)

		2023-24 Calculations Ca		2024-25 Calculations			
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
6.	Inflation Adjustment			1.0444			1.0362
7.	Other Services Population Adj. (Lines B4 divided	1000					
	by [A5 plus A15]) (Round to four decimal places)			1.0136			1.0051
8.	PRELIMINARY OTHER SERVICES LIMIT						
	(Lines D5 times D6 times D7)			13,976,345.35			15,447,803.42
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT						
	(Lines D4 plus D8)			20,107,103,48			20,786,563.64
APPR	ROPRIATIONS SUBJECT TO THE LIMIT						
10.	Local Revenues Excluding Interest (Line C19)			18,516,041.17			18,363,885.00
11.	Preliminary State Aid Calculation						
	a. Maximum State Aid in Local Limit			1			
	(Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,422,994.69			3,388,919.64
12.	Local Revenues in Proceeds of Taxes						
	Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] a. times [D10 plus D11a])			232,475.61			259,243.72
	b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			18,748,516.78			18,623,128.72
13.	State Aid in Proceeds of Taxes (lesser of Line D11a or						
	[Lines D9 minus D12b plus C24]; if negative, then zero)			2,190,519.08			3,129,675.92
. 14.	Total Appropriations Subject to the Limit						
	a. Local Revenues (Line D12b)			18,748,516.78			
	b. State Subventions (Line D13)			2,190,519.08			
	c. Less: Excluded Appropriations (Line C24)			831,932,38			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
	(Lines D14a plus D14b minus D14c)			20,107,103.48			
15	Adjustments to the Limit Per						
	Government Code Section 7902.1						
	(Line D14d minus D9)			0.00			
SUMI	MARY		2023-24 Actual		2024-25 Budge		:
16	Adjusted Appropriations Limit						
	(Lines D9 plus D15)			20,107,103.48			20,786,563.64
17	Appropriations Subject to the Limit						
	(Line D14d)			20,107,103.48			

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: GANN_County, Version 6

Unaudited Actuals Fiscal Year 2023-24 County Office Appropriations Limit Calculations

24 10249 0000000 Form GANN E8ARF3HJZ4(2023-24)

	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.						
					A STATE OF THE STA	
Janet Riley	JRiley@mcoe.o	rg		209-381-6725		
Gann Contact Person	Contact Email A	ddress		Contact Phone N	lumber	

Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

24 10249 0000000 Form ICR E8ARF3HJZ4(2023-24)

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000) 8,890,504.13

- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

i		
1		
i		
i		

B. Salaries and Benefits - All Other Activities

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

87,132,598.07

C. Percentage of Plant Services Costs Attributable to General Administration

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

10 20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

7,949,599.82

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

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

4,216,242.37

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	67,623.00
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)	701,914.68
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,740.42
7. Adjustment for Employment Separation Costs	A PERSONAL PROPERTY AND ADDRESS AND ADDRES
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,938,120.29
9. Carry-Forward Adjustment (Part IV, Line F)	117,036.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	
	13,055,156.30
B. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,246,703.08
	No. William Commission
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,288,086.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,640,428.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	875,524.69
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	465,679.17
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,129,507.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,638,367.08
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	438,580.93
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,179,601.83
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)	258,389.94
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	9,192.22
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,239,149.78
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	57,111,257.08
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18, Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	159,520,468.56
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)	•
(Line A8 divided by Line B19)	8.11%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.18%

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

24 10249 0000000 Form ICR E8ARF3HJZ4(2023-24)

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approvied 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) 12,938,120.29 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 52.217.53 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.07%) times Part III, Line B19); zero if negative 117,036.01 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.07%) times Part III, Line B19); zero if positive 0.00 117,036.01 D. Preliminary carry-forward adjustment (Line C1 or C2) 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 not applicable is deferred to one or more future years: 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) 117,036.01

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

Approv ed indirect cost rate:	8.07%
Highest rate used in any	
program:	8.07%

			program:	8.07%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	216,805.50	17,496.20	8.07%
01	3010	368,948.32	29,774.13	8.07%
01	3025	194,706.29	15,712.80	8.07%
01	3060	5,705,529.12	460,436.20	8.07%
01	3061	799,938.79	64,555.06	8.07%
01	3110	429,539.16	34,663.81	8.07%
01	3182	280,614.73	22,645.60	8.07%
01	3183	60,063.33	4,847.10	8.07%
01	3213	931,787.89	75,195.28	8.07%
01	3225	749,174.56	37,458.73	5.00%
01	3227	69,805.71	3,490.29	5.00%
01	3305	16,806.25	1,356.26	8.07%
01	3310	2,666,562.41	215,191.59	8.07%
01	3315	126,185.81	10,183.19	8.07%
01	3327	13,062.83	1,054.17	8.07%
01	3345	1,937.63	156.37	8.07%
01	3385	83,154.44	6,710.56	8.07%
01	3395	13,701.31	1,105.69	8.07%
01	3550	12,406.78	620.34	5.00%
01	4035	24,991.06	2,016.77	8.07%
01	4123	115,922.72	9,354.96	8.07%
01	4127	35,633.53	2,875.63	8.07%
01 .	4203	21,403.50	1,473.71	6.89%
01	5610	1,063,723.25	85,842.47	8.07%
01	5630	94,346.09	7,613.73	8.07%
01	5632	4,143.34	334.37	8.07%
01	5633	163,394.14	13,185.90	8.07%
01	5634	10,666,96	860.82	8.07%
01	5810	210,518.57	16,988.86	8.07%
01	6010	5,496,721.04	276,815.74	5.04%
01	6054	259,540.71	20,944.94	8.07%
01	6057	198,083.62	15,985.35	8.07%
01	6266	288,195.87	23,257.40	8.07%
01	6331	72,781.97	5,873.50	8.07%
01	6333	99,833.90	8,056.59	8.07%
01	6387	149,779.07	12,087.17	8.07%
01	6388	319,624.64	12,784.99	4.00%
01	6500	35,885,635.70	2,895,970.81	8.07%

Merced County Office of Education Merced County	Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs	24 1 to Programs E8ARF3H			
01	6510	4,465,410.11	360,358.60	8.07%	
01	6515	35,928.56	2,899.44	8.07%	
01	6520	124,169.52	10,020.48	8.07%	
01	6546	1,420,501.55	114,634.47	8.07%	
01	6680	63,105.39	5,092.61	8.07%	
01	6685	54,521.14	4,399.86	8.07%	
01	6762	115,977.41	9,359.37	8.07%	
01	6770	28,461.34	284.61	1.00%	
01	7311	7,355.85	593.62	8.07%	
01	7366	460,917.40	37,195.66	8.07%	
01	7368	186,831.90	15,077.33	8.07%	
01	7412	42,120.04	3,399.09	8.07%	
01	7413	27,481.98	2,217.80	8.07%	
01	7422	326,705.32	26,365.12	8.07%	
01	7435	1,104,938.69	89,168.55	8.07%	
	7810	506,296.33	40,600.98	8.02%	
01				8.07%	
01	8150	1,279,977.33	103,294.17		
01	9010	4,981,514.28	359,877.40	7.22%	
09	1100	85,906.28	6,932.64	8.07%	
09	2600	32,100.85	2,590.54	8.07%	
09	3010	130,155.52	10,503.55	8.07%	
09	3182	80,076.66	6,462.19	8.07%	
09	3213	75,899.60	6,125.10	8.07%	
09	3327	3,939.12	317.88	8.07%	
09	4035	7,339.02	592.26	8.07%	
09	4127	6,099.60	492.24	8.07%	
09	4203	5,798.50	467.94	8.07%	
09	6053	17,184.65	1,386.80	8.07%	
09	6266	10,296.72	830.95	8.07%	
09	6331	196,768.12	15,879.18	8.07%	
09	6500	270,336.64	21,816.17	8.07%	
09	6546	26,369.95	2,128.05	8.07%	
09	7412	36,533.81	2,948.28	8.07%	
09	7413	21,669.84	1,748.75	8.07%	
09	7435	168,102.06	13,565.84	8.07%	
09	9010	13,870.96	1,119.39	8.07%	
11	6371	124.29	6.21	5.00%	
11	6391	562,082.02	28,104.10	5.00%	
11	9010	648,843.47	32,442.18	5.00%	
12	5025	1,822,745.43	147,095.56	8.07%	
12	5035	704,386.76	56,844.28	8.07%	
12	5050	11,309,935.67	912,711.81	8.07%	
12	5055	87,865.03	7,090.71	8.07%	
12	5061	642,859.12	51,878.73	8.07%	
12	5062	1,913,446.65	154,415.14	8.07%	
12	5160	1,113,566.21	89,864.15	8.07%	
12	5210	17,306,729.94	1,396,653.11	8.07%	
	6040	5,830,387.71	470,512.29	8.07%	
12				8.07%	
12	6041	2,180,682.89	175,981.11		
12	6042	1,703,446.84	137,468.16	8.07%	

California Dept of Education SACS Financial Reporting Software - SACS V10.2 File: ICR, Version 7

Merced County Office of Education Merced County		Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs		24 10249 0000000 Form ICR E8ARF3HJZ4(2023-24)		
	12	6045	7,291.57	588.43	8.07%	
	12	6100	2,672.34	215.66	8.07%	
	12	6102	35,975.04	2,903.19	8.07%	
	12	6110	325,904.38	26,300.48	8.07%	
	12	6123	24,272.23	1,958.52	8.07%	
	12	6127	562,880.27	45,424.44	8.07%	
	12	6160	692,168.04	55,857.96	8.07%	
	12	7810	8,720.64	703.76	8.07%	
	12	9010	11,421,529.06	862,863.74	7.55%	

Unaudited Actuals 2023-24 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds 24 10249 0000000 Form L E8ARF3HJZ4(2023-24)

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	880,466.29		386,734.96	1,267,201.25
2. State Lottery Revenue	8560	373,370.58		193,109.98	566,480.56
3. Other Local Revenue	8600-8799	0.00		12,598.16	12,598.16
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,253,836.87	0.00	592,443.10	1,846,279.97
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	61,040.16		0.00	61,040.16
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	22,868.58		0.00	22,868.58
4. Books and Supplies	4000-4999	152,871.60		57,578.85	210,450.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	65,931.44			65,931.44
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			112,049.33	112,049.33
6. Capital Outlay	6000-6999	105,760.25	-	0.00	105,760.25
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	24,428.84			24,428.84
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)		432,900.87	0.00	169,628.18	602,529.05
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	820,936.00	0.00	422,814.92	1,243,750.92

D. COMMENTS:

Online Curriculum designed for classroom use by students.

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.

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

	Fund	ds 01, 09, and 62	2012	2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	129,327,266.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	17,738,001.92
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	842,779.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	5,910,516.72
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	576,087.52
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	2,000,000.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	3,855.00
8. Tuition (Rev enue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	21,334,662.95

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

	_	xpenditures		
9, Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	de 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)				30,667,902.14
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negativ e, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	t 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)				80,921,362.47
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				672.40
B. Expenditures per ADA (Line I.E div ided by Line II.A)				120,347.06

Merced County Office of Education Merced County

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

Section III - MOE			
Calculation			
(For data			
collection		Total	Per ADA
only. Final			
determination			
will be done by CDE)		, and the second	
A. Base	·		
expenditures			
(Preloaded			
expenditures from prior year			
official CDE		·	
MOE			
calculation).			
(Note: If the			
prior y ear MOE			
was not met,			
CDE has			
adjusted the			
prior y ear base			
to 90 percent of the			
or the preceding prior			
y ear amount			
rather than the			
actual prior			
y ear			
expenditure			
amount.)		76,142,956.59	126,554.79
1.			
Adjustment		나는 얼마를 살아 나는 사람들이 되었다.	
to base			
expenditure		[경기: : : : : : : : : : : : : : : : : : :	
and			
expenditure		[강화] - [[[[[[[[[[[[[[[[[[
per ADA amounts for			
LEAs failing			
prior y ear			
MOE			
calculation		사용하다 하는 것 같아 나를 하는 것이 나를 하는 것 같아. 그는 것 같아.	
(From			
Section IV)		0.00	0.00
2. Total			
adjusted			
base			
expenditure			
amounts			
(Line A plus		76,142,956.59	126,554.79
Line A.1)		76,142,956.59	120,004.79
B. Required			
effort (Line A.2		20	440 000 = :
times 90%)		68,528,660.93	113,899.31
C. Current			
y ear			
		ı	
expenditures		ļ I	
(Line I.E and			100 017
		80,921,362.47	120,347.06
(Line I.E and		80,921,362.47	120,347.06
(Line I.E and Line II.B)		80,921,362.47	120,347.06
(Line I.E and Line II.B) D. MOE deficiency amount, if any		80,921,362.47	120,347.06
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus		80,921,362.47	120,347.06
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus Line C) (If		80,921,362.47	120,347.06
(Line I.E and Line II.B) D. MOE deficiency amount, if any (Line B minus		80,921,362.47	120,347.06

Merced County Office of Education Merced County

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

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

Merced County Office of Education Merced County

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

24 10249 0000000 Form PCRAF E8ARF3HJZ4(2023-24)

			Teacher Full-Time Equivalents	me Equivalents		Classroom Units	m 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 Undi 0000 and 9000 (will	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	46,813.32	89,269.61	87,426.38	235,538.43	1,708,903.80	0.00	19,584.69
B. Enter Allocation	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: Alk undistribut	(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)					-		
Instructional Goals	ls Description	•						
0001	Pre-Kindergarten							
1110	Regular Education, K-12	72.73	72.73	72.73	72.73			
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	76.27	76.27	76.27	76.27	105.94		12.00
3550	Community Day Schools							
3600	Juv enile Courts	18.97	18.97	18.97	18.97	1.12		
3700	Specialized Secondary Programs							
3800	Career Technical Education	-						
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education	105.50	105.50	105.50	105.50	4.11		
4900	Other Supplemental Education	163.07	163.07	163.07	163.07	1.50		
5000-5999	Special Education (allocated to 5001)	406.71	406.71	406.71	406.71	86.92		
0009	ROC/P	57.33	57.33	57.33	57.33	13.87		3.00
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services	4.00	4.00	4.00	4.00			
8500	Child Care and Development Services							-
8600	County Services to Districts							
Other Funds	Description Adult Education (Fund 11)							
-	Child Development (Fund 12)							
NAME AND ASSESSMENT OF THE PROPERTY OF THE PRO	- A THE PARTY OF T	www.		-	The state of the s			-

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

Page 1

Merced County Office of Education Merced County

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

		Teacher Full-Time Equivalents	me Equivalents		Classroo	Classroom Units	Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-	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)
Cafeteria (Funds 13 & 61)			The state of the s	· · · · · · · · · · · · · · · · · · ·			製造を かられる あんきょう
C. Total Allocation Factors	904.58	904.58	904.58	904.58	213.46	00.00	15.00

Unaudited Actuals 2023-34 County School Service and Charter Schools Funds Program Cost Report

Cont							
Pre-Kindergarten Regular Education, K-12 Atternative Schools Independent Study Centers Opporturity Schools Community Day Schools Community Day Schools Ouve raile Courts Specialized Secondary Programs Career Tochnical Education Regular Education, Adult Adult Independent Study Centers Adult Career Technical Education Adult Career Technical Education Other Supplemental Education Silingual Migrant Education Other Supplemental Education Silingual Migrant Education Community Services County Services to Districts Food Services Enterprise Food Services Food Services Food Services Food Services County Services to Districts Adult Education Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect Cest Tameries to Other Elucide New of Eluces to Other Outgo			Direct Costs				
Regular Education, K-12 Alternative Schools Independent Study Centers Opportunity Schools Community Schools Community Day Schools Community Day Schools Juve enile Courts Specialized Secondary Programs Career Technical Education Regular Education Adult Correctional Education Adult Correctional Education Silingual Magnant Education Adult Career Technical Education Silingual Magnant Education Cother Supplemental Education Special Education Regional Occupational Ctr/Prg (ROC/P) Nonagency - Educational Nonagency - Cither Community Services Courty Services to Districts Food Services Facilities Acquisition & Construction Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect, Cost Taner frees to Other Ennes Not of Ennes to 10 do 27 Enne	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 (col. 3 + 4 + 5) Column 6
Regular Education, K-12 Alternative Schools Independent Study Centers Community Day Schools County Community Schools Community Day Schools Use reliated Secondary Programs Specialized Secondary Programs Center Technical Education Regular Education, Adult Adult Independent Study Centers Adult Independent Study Centers Adult Correctional Education Regular Education Regular Education Adult Correctional Education Adult Correctional Education Regular Education Regular Education Center Supplemental Education Adult Correct Technical Education Regular Education Content Special Education Content Special Education Community Services Community Services Country Services Enfertprise Frood Services Enfertprise Frood Services Country Services to Districts Country Services Country Services Frood Services Frood Services Country Services Country Services Country Services Frood Servi	re-Kindestaarten	6	G	G	6		c
Alternative Schools Independent Study Certies Opportunity Schools Community Day Schools Community Day Schools Use veille Courts Specialized Secondary Programs Career Technical Education Regular Education, Adult Correction Education Adult Correctional Education Regional Occupational Ctriffice (ROC/P) Special Education Community Services Community Services Community Services Community Services Courty Services Courty Services Courty Services Enfertprise Fred Services Courty Services Courty Services Courty Services Fred Services Fred Services Fred Services Courty Services Courty Services Fred Fred Services Fr	egular Education, K-12	8,569,293.37	36,908.33	8,606,201.70	658.067.00	· · · · · · · · · · · · · · · · · · ·	9.264.268.70
Independent Study Centers Opportunity Schools Community Day Schools Juv enile Courts Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctoral Education Adult Correctoral Education Magnat Education Special Education Adult Correctoral Education Regional Occupational Cut/Prog (ROC/P) Special Education Regional Occupational Ctr/Prog (ROC/P) Regional Occupational Ctr/Prog (ROC/P) Special Education Regional Occupational Ctr/Prog (ROC/P) Special Education Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services Enfertprise Freducation, Child Dev elopment, Caf eteria, Foundation (Column Inferent Care Transfers to Districts India Not of Elimps Inferent Care Transfers to Other Child Dev elopment, Caf eteria, Foundation (Column Inferent Care Transfers to District India Not of Elimps Inferent Care Transfers to Other Child Dev elopment, Caf eteria, Foundation (Column Inferent Care Transfers to District India Not of Elimps India	Itemative Schools	0.00	0.00	0.00	0.00	學為你是成分	0.00
Country Community Schools Community Day Schools Use relianced Secondary Programs Specialized Secondary Programs Center Technical Education Regular Education, Adult Adult Independent Study Centers Adult Independent Study Centers Adult Correctional Education Migrant Education Billingual Migrant Education Chier Supplemental Education Special Education Regional Occupational Ctriffog (ROC/P) Se Nonagency - Educational Community Services Community Services Child Care and Dev elopment Services Country Services to Districts Feolities Acquisition & Construction Chier Outgo Other Outgo Chier Outgo Chier Child Dev elopment, Caf eterlar, Foundation (Column Infarent Coast Transfers to Other Elucia Foundation (Column Infarent Coast Transfers to Other Elucia Foundation (Column	idependent Study Centers	0.00	0.00	00:00	0.00	のおから	0.00
Country Community Schools Unw enile Courts Specialized Secondary Programs Career Technical Education Regular Education Adult Adult Independent Study Centers Adult Independent Study Centers Adult Correctional Education Adult Correctional Education Billingual Migrant Education Chier Supplemental Education Special Education Regional Occupational Ctriffog (ROC/P) Special Education Community Services Community Services Country Services Country Services to Districts Feoil Services Enhancing Country Services to Districts Country Services Country Services Country Services to Districts Country Services Froit Services Country Services Country Services Country Services Froit Services Country Services Country Services Froit Services Froit Services Country Services Country Services Froit Services Froit Services Froit Services Froit Services Country Services Froit Services F	pportunity Schools	0.00	0.00	00.00	00.00	· · · · · · · · · · · · · · · · · · ·	0.00
Community Day Schools Juve nile Courts Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Correctional Education Adult Correctional Education Adult Correctional Education Adult Career Technical Education Billingual Migrant Education Cother Supplemental Education Special Education Special Education Cother Supplemental Education Regional Occupational Ctr/Pro (ROC/P) Special Education Community Services Community Services Country Services Country Services Enterprise Fredities Acquisition & Construction Country Services Fredities Acquisition & Construction Country Services Fredities Acquisition & Construction Country Services Fredities Acquisition & Construction Chier Outgo Chier Outgo Chier Outgo Chier Country Country Country Country Country Country Country Country Services Fredities Acquisition & Construction Chier Outgo Chier Outgo Chier Outgo Chier Country C	ounty Community Schools	7,728,015.47	902,499.90	8,630,515.37	659,926.13	ないというない	9,290,441.50
Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Independent Study Centers Adult Career Technical Education Adult Career Technical Education Bilingual Magnat Education Other Supplemental Education Special Education Control Special Education Regional Occupational Ctr/Prg (ROC/P) Regional Occupational Ctr/Prg (ROC/P) Special Education Community Services Community Services County Services County Services Enterprise Frood Services County Services Frood Services County Services County Services County Services Frood Services County Services County Services Frood Services County Services Frood Services County Services Frood Services County Services Frood Se	ommunity Day Schools	0.00	0.00	00.0	0.00	を持ちいい	0.00
Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Correctional Education Billingual Magnart Education Other Supplemental Education Special Education Other Supplemental Education Special Education Control Special Education Regional Occupational Ct/Prg (ROC/P) Regional Occupational Ct/Prg (ROC/P) Regional Occupational Ct/Prg (ROC/P) Community Services Collid Care and Dev elopment Services Child Care and Dev elopment Services Enterprise Food Services Enterprise Food Services Child Care and Dev elopment, Carl eterla, Foundation (Column Inferent Cast Transfers to Other Enterprise Child Dev elopment, Carl eterla, Foundation (Column Inferent Cast Transfers to Other Enterprise	uv enile Courts	753,339.53	18,593.13	771,932.66	59,025.27		830,957.93
Regular Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Correctional Education Adult Correctional Education Adult Correctional Education Billingual Migrant Education Other Supplemental Education Special Education Special Education Correctional Nonagency - Educational Nonagency - Educational Nonagency - Educational Community Services Community Services County Services Enterprise Food Services Enterprise Food Services Enterprise Food Services Adult Education, Child Development, Carfeteirs, Foundation (Column Interest Cest Transfers to Other Enterprise Other Outgo	pecialized Secondary Programs	0.00	0.00	00.0	0.00		0.00
Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Correctional Education Bilingual Migrant Education Other Supplemental Education Special Education Special Education Regional Occupational Ct/IPig (ROC/P) Regional Occupational Ct/IPig (ROC/P) Regional Occupational Ct/IPig (ROC/P) Regional Occupational Ct/IPig (ROC/P) Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services Child Care and Dev elopment Services Enterprise Enterprise Facilities Acquisition & Construction Other Outgo Other Outgo Other Outgo Other Outgo Other Child Dev elopment, Caf eterlar, Foundation (Column Inferent Cast Transfers to Other Enters Not of Enterprise	areer Technical Education	131.00	00.00	131.00	10.02		141.02
Adult Independent Study Centers Adult Correctional Education Adult Correctional Education Bilingual Migrant Education Other Supplemental Education Special Education Other Supplemental Education Special Education Other Supplemental Education Regional Occupational Ctr/Ptg (ROC/P) Regional Occupational Ctr/Ptg (ROC/P) Regional Occupational Ctr/Ptg (ROC/P) Community Services Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services Enterprise Enterprise Fedilities Acquisition & Construction Other Outgo Other Cast Transfers to Districts Adult Education, Child Dev elopment, Caf eterlar, Foundation (Column Indirect Cast Transfers to Other Enters to	egular Education, Adult	0.00	0.00	0.00	0.00	はは、	0.00
Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education Other Supplemental Education Special Education Regional Occupational Ctr/Pig (ROC/P) Regional Occupational Ctr/Pig (ROC/P) Nonagency - Cther Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services Child Care and Dev elopment Card eteria. Foundation (Column Oddut Education, Child Dev elopment, Card eteria. Foundation (Column Inferent Cast Taresfers to Other Enines Net of Energine	dult Independent Study Centers	00.00	0.00	00:0	0.00		0.00
Adult Career Technical Education Bilingual Migrant Education Other Supplemental Education Special Education Special Education Regional Occupational Ctr/Ptg (ROC/P) Nonagency - Educational Nonagency - Other Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services County Services to Districts Enterprise Frequisition & Construction Other Outgo Other Education, Child Dev elopment, Caf eterlar, Foundation (Column Interest Case Transfers to Other Enters to Oth	dult Correctional Education	00.00	00.00	00.0	0.00		0.00
Billingual Migrant Education Other Supplemental Education Special Education Regional Occupational Ctr/Pig (ROC/P) Regional Occupational Ctr/Pig (ROC/P) Nonagency - Educational Nonagency - Other Community Services Community Services Child Care and Dev elopment Services County Services to Districts Frood Services Frood Services Frood Services Frood Services Frood Services Adult Education, Child Dev elopment, Caf eteriar, Foundation (Column Interest Case Transfers to Other Ennes Not of Ennes Interest Case Transfers to Other Ennes Not of Ennes Interest.	dult Career Technical Education	386,516.34	0.00	386,516.34	29,554.69		416,071.03
Migrant Education Other Supplemental Education Special Education Regional Occupational Ctr/Pig (ROC/P) Regional Occupational Ctr/Pig (ROC/P) Nonagency - Educational Nonagency - Other Community Services Collid Care and Dev elopment Services County Services to Districts County Services to Districts Food Services Frood Services Frood Services Frood Services Adult Education, Child Dev elopment, Caf eteriar, Foundation (Column Indirect Cast Transfers to Other Enings Not of Energia	lingual	00.00	00:00	00.00	00:00		0.00
Other Supplemental Education Special Education Regional Occupational Ctr/Prg (ROC/P) S Nonagency - Educational Nonagency - Other Community Services Community Services Child Care and Development Services Child Care and Development Services County Services to Districts Enfertprise Fred Services F	igrant Education	6,656,523.24	86,441.71	6,742,964.95	515,595.95		7,258,560.90
Special Education Regional Occupational Ctr/Ptg (ROC/P) Sa Nonagency - Educational Nonagency - Other Community Services Child Care and Dev elopment Services Child Care and Dev elopment Services County Services to Districts Frod Services Frod Services Frod Services Child Care and Dev elopment Carefully Adult Education, Child Dev elopment, Caf eterlar, Foundation (Column Indirect Care Transfers to Other Ennes Not of Ennes Indiana	ther Supplemental Education	9,038,730.69	94,761.84	9,133,492.53	698,385.92	を は は は ない	9,831,878.45
Regional Occupational Ct/IP/g (ROC/IP) Nonagency - Educational Nonagency - Other Community Services Child Care and Dev elopment Services County Services to Districts Food Services Frood Services Enterprise Frood Services Frood Services Adult Education, Child Dev elopment, Caf eteria, Foundation (Column Indirect Cast Transfers to Other Enuck New of Enries And Go Services Adult Education, Child Dev elopment, Caf eteria, Foundation (Column Indirect Cast Transfers to Other Enuck New of Enries And Go Services	pecial Education	60,278,334.96	902,251.70	61,180,586.66	4,678,129.42	はないのは、	65,858,716.08
Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services County Services to Districts Food Services Enterprise Enterprise Facilities Acquisition & Construction Other Outgo Other Outgo Adult Education, Child Development, Caf eteria, Foundation (Column Indirect Cast Transfers to Other Elinosk Nat of Elines And 35 Fire	egional Occupational Ct//Prg (ROC/P)	3,045,455.97	144,049.74	3,189,505.71	243,883.25	なるので	3,433,388.96
Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services County Services to Districts Food Services Fredities Acquisition & Construction Cheer Outgo Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect Cast Transferse to Other Elinose Nat of Elines And 63 25 Eline				-		· · · · · · · · · · · · · · · · · · ·	
Nonagency - Other Community Services County Services County Services to Districts Food Services Enterprise Enterprise Facilities Acquisition & Construction Other Outgo Other Outgo Adult Education, Child Development, Caf eteria, Foundation (Column Indiract Cast Transfers to Other Ennes Not of Ennes	onagency - Educational	3,855.00	00:00	3,855.00	294.77		4,149.77
Community Services Child Care and Development Services County Services to Districts Food Services Enterprise Facilities Acquisition & Construction Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect Cast Transfers to Other Enterprise	onagency - Other	00.00	0.00	0.00	00.00		0.00
County Services to Districts County Services to Districts Food Services Enterprise Facilities Acquisition & Construction Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect Cast Transfers to Other Elings New of Elings New of Elings New Of Elings	ommunity Services	942,359.69	2,029.89	944,389.58	72,212.07		1,016,601.65
Food Services Food Services Enterprise Enterprise Challites Acquisition & Construction Other Outgo Adult Education, Child Development, Caffeteria, Foundation (Column Indirect Cast Transfers to Other Enters Not of Enterprise	hild Care and Dev elopment Services	00.00	00.00	00'0	00.00		00.00
Food Services Enterprise Facilities Acquisition & Construction Other Outgo Adult Education, Child Development, Cafeteria, Foundation (Column Indirect Case Transferse to Other Elines (Net of Elines And 30 27 Eline	ounty Services to Districts	11,303,991.12	00.00	11,303,991.12	864,351.53		12,168,342.65
Food Services Enterprise Facilities Acquisition & Construction Other Outgo Adult Educition, Child Development, Cafeteria, Foundation (Column Indirect Case Toward Child Per Foundation (Column					· · · · · · · · · · · · · · · · · · ·		
Enterprise Facilities Acquisition & Construction Contended Construction Contended Conten	ood Services			京長の おから		232,672.08	232,672.08
Facilities Acquisition & Construction Other Outgo Adult Education, Child Dev elopment, Caf eteria, Foundation (Column Infraret, Cast Transfers to Other Emoks Nat of Emoks 01.09 75 Em	nterprise			一般なかり		465,679.17	465,679.17
Other Outgo Adult Education, Child Dev elopment, Caf eteria, Foundation (Column Indiant Cast Transfers to Other Emoks Nat of Emoks 01 09 37 Em	cilities Acquisition & Construction			建 图 二 八 四 日		6,612,409.86	6,612,409.86
Adult Education, Child Dev elopment, Cafleteria, Foundation ((Column Indirect Cost Transfers to Other Finnes (Net of Finnes 01 09 62 Firm	ther Outgo			10000000000000000000000000000000000000		2,713,237.84	2,713,237.84
Indirect Cost Transfers to Other Funds (Net of Funds 01 09 62 Fundtion 7240 Object 7350)	stuft Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		00.00	00:00	4,587,632.67		4,587,632.67
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(4,657,883.72)		(4,657,883.72)
Total County School Service and Charter Schools Funds Expenditures	Total County School Service and Charter Schools Funds Expenditures	108,706,546.38	2,187,536.24	110,894,082.62	8,409,184.97	10,023,998.95	129,327,266.54

Merced County Office of Education Merced County

Unaudited Actuals 2022-24
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

		7		т	_		_	т—	Ţ	т	т	т	T	, —	T	T		·		,				·	,	·		
	Total		0.00	8,569,293.37	0.00	0.00	0.00	7,728,015.47	0.00	753,339.53	0.00	131.00	0.00	0.00	0.00	386,516.34	0.00	6,656,523.24	9,038,730.69	60,278,334.96	3,045,455.97		3,855.00	00.00	942,359.69	0.00	11,303,991.12	108,706,546.38
Facilities Rents and Leases	(Function 8700)		0.00	00.00	00.0	0.00	0.00	152.67	0.00	00.0	0.00	00.00	00.0	00.00	00.00	00.00	00.00	00.00	00.00	234,263.53	26,714.16		00.00	00.00	0.00	00.00	0.00	261,130.36
Plant Maintenance and Operations	(Functions 8100- 8400)		0.00	991,136.72	00.0	0.00	0.00	633,541.64	0.00	14,078.45	0.00	0.00	00.0	00.00	00.00	50,733.99	00.00	177,840.00	96,096.00	2,813,192.92	98,163.99		00.00	00.00	18,240.00	00.00	295,640.00	5,188,663.71
General Administration	(Functions 7000- 7999, except 7210)*	はある		相称を与う	の 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本		時行の対象	10000000000000000000000000000000000000				の ないのう											00.00	00.00	00.0	00.0	2,378,627.88	2,378,627.88
Community Services	(Functions 5000- 5999)					を 大きな						を選出して	があれる								なないという		0.00	00'0	924,119.69	00.00		924,119.69
Ancillary Services	(Functions 4000- 4999)		00.00	00.00	00.00	0.00	0.00	00.00	00.00	00:00	0.00	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00'0	00'0	00:00		00'0	00'0	Service Constitution	東京 日本	0.00	00.00
Pupil Transportation	(Function 3600)		0.00	223,431.99	0.00	00.00	00.00	647,356.61	00.00	00'0	00:00	00:00	00:00	00:00	00.00	00'0	00.00	00:00	00.00	7,789,651.95	4,773.23		00.00	00.00	00'0	0.00	0.00	8,665,213.78
Pupil Support Services	(Functions 3110- 3160 and 3900)		0.00	349,755.02	00.00	00.00	00.00	1,019,192.02	00:00	24,358.24	00.00	00:00	00.00	00.00	00:00	1,542.42	0.00	1,244,756.39	344,293.22	11,015,226.45	180,251.45		00'0	00.00	00:00	00.00	99,616.33	14,278,991.54
School Administration	(Function 2700)		0.00	986,692.75	00.00	0.00	00:00	1,447,799.61	0.00	308,455.29	00.00	00.00	00.00	00'0	00'0	00.00	00.00	00.00	225,270.56	3,372,402.88	447,917.07		00.00	00.00	00.00	0.00	224,038.83	7,012,576.99
Library, Media, Technology and Other Instructional Resources	(Functions 2420- 2495)		00.0	334,109.00	00.00	00.00	00.00	95,086.09	00.00	5,046.05	00.00	00'0	00'0	00'0	00.00	96,918.98	00.00	193,235.79	431,145.97	00.00	27,108.26		0.00	00.00	00.00	00.00	1,436,682.47	2,619,332.61
Instructional Supervision and Administration	(Functions 2100- 2200)		00.00	394,325.90	00.00	00.00	00.00	512,698.20	00'0	73,718.35	00.00	131.00	00.00	00.00	00.00	3,232.44	00.00	1,835,756.50	1,755,180.16	3,721,421.97	317,724.58		3,855.00	00.00	00.00	00.00	6,869,385.61	15,487,429.71
Instruction	(Functions 1000- 1999)		00.00	5,289,841.99	00.00	00.00	00.00	3,372,188.63	00.00	327,683.15	00.00	00.0	00'0	00.00	00.00	234,088.51	00.00	3,204,934.56	6,186,744.78	31,332,175.26	1,942,803.23		0.00	00:00		00:00		51,890,460.11
	Type of Program		Pre-Kindergarten	Regular Education, K-12	Alternative Schools	Independent Study Centers	Opportunity Schools	County Community Schools	Community Day Schools	Juv enile Courts	Specialized Secondary Programs	Career Technical Education	Regular Education, Adult	Adult Independent Study Centers	Adult Correctional Education	Adult Career Technical Education	Bilingual	Migrant Education	Other Supplemental Education	Special Education	ROC/P		Nonagency - Educational	Nonagency - Other	Community Services	Child Care and Development Services	County Services to Districts	rged Costs
	Goal	Instructional Goals	0001 P	1110 R	3100 A	3300	3400 0	3500 C	3550 C	3600	3700	3800	4110 R	4610 A	4620 A	4630 A	4760 Bi	4850 M	4900	S 6665-0005	6000 R	Other Goals	7110 N	7150 N	8100 C	8500	8600	Total Direct Charged Costs

* Functions 7100-7199 for goals 8100 and 8500

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

Merced County Office of Education Merced County

		Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	00.0	00.0
1110	Regular Education, K-12	36,908.33	0.00	0.00	36,908.33
3100	Alternative Schools	00.00	0.00	0.00	0.00
3300	Independent Study Centers	00'00	0.00	0.00	0.00
3400	Opportunity Schools	00.00	0.00	0.00	0.00
3500	County Community Schools	38,704.78	848,127.37	15,667.75	902,499.90
3550	Community Day Schools	00.00	0.00	0.00	00.00
3600	Juv enile Courts	9,626.71	8,966.42	00.00	18,593.13
3700	Specialized Secondary Programs	00:00	0.00	0.00	0.00
3800	Career Technical Education	00:00	0.00	0.00	0.00
4110	Regular Education, Adult	00:00	0.00	0.00	00.00
4610	Adult Independent Study Centers	00:00	0.00	0.00	0.00
4620	Adult Correctional Education	00.00	0.00	00.00	00.00
4630	Adult Career Technical Education	00:00	0.00	0.00	0.00
4760	Bilingual	00:00	00.00	0.00	0.00
4850	Mgrant Education	53,538.15	32,903.56	0.00	86,441.71
4900	Other Supplemental Education	82,753.24	12,008.60	0.00	94,761.84
5000-5999	Special Education (allocated to 5001)	206,393.37	695,858.33	0.00	902,251.70
0009	ROC/P	29,093.28	111,039.52	3,916.94	144,049.74
Other Goals					
7110	Nonagency - Educational	00:00	00.00	0.00	00.00
7150	Nonagency - Other	00'0	0.00	00.00	00.00
8100	Community Services	2,029.89	00:00	00.00	2,029.89
8500	Child Care and Development Sv cs.	00.00	00.00	00.00	0.00
0098	County Services to Districts	00.00	0.00	0.00	0.00
Other Funds					Acres per challenseille von Miss Literium en antalise san frances en
	Adult Education (Fund 11)	00.00	00:00	00'0	00.00
	Child Dev elopment (Fund 12)	00:00	0.00	00.00	0.00
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	00.00
Total Allocated Support Costs		459,047.75	1,708,903.80	19,584.69	2,187,536.24

24 10249 0000000 Form PCR E8ARF3HJZ4(2023-24)

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

Merced County Office of Education Merced County

Ψ'	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	799,975.50
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	67,623.00
8	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,983,227.82
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,216,242.37
5	Total Central Administration Costs in County School Service and Charter Schools Funds	13,067,068,69
ď	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	108,706,546.38
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,187,536.24
3	Total Direct Charged and Allocated Costs in County School Savice and Charler Schools Funds	110,894,082.62
ပ	Direct Charged Costs in Other Funds	
-	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,239,149.78
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	58,757,920.18
ε	Call eteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
7	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	96'690'65
.O	Total Direct Charged and Allocated Costs (83 + C5)	170,891,152.58
i i	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (ASID)	7.65%

Printed: 10/8/2024 9:11 A

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

Merced County Office of Education Merced County

	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, 6400-5920)	232,672.08				232,672.08
Enterprise (Objects 1000-5999, 6400-6920)	(1) 20 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	465,679.17		かれた	465.679.17
Facilities Acquisition & Construction (Objects 1000-6700)	第一日 からの 大学 からり からり		6,612,409.86		6.612.409.86
Other Outgo (Objects 1000 - 7999)	大学 はないとうない	がある		2,713,237.84	2,713,237.84
Total Other Costs	232,672.08	465,679.17	6,612,409.86	2,713,237.84	10,023,998.95

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

	Direct Cost	ts - Interfund	Indirect Costs - Interfund					
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
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,633,774.92)	0.00	(5,156,781.00)				
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							6,763,579.05	3,539,364.22
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	803,049.28	0.00	498,897.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							789,364.22	1,262,461.92
10 SPECIAL EDUCATION PASS-								
THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND	62 252 90	0.00	60 552 40	0.00				
Expenditure Detail Other Sources/Uses Detail	63,352.80	0.00	60,552.49	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	12,931.27
12 CHILD DEVELOPMENT FUND							0.00	12,931.27
Expenditure Detail	1,767,372.84	0.00	4,597,331.23	0.00				
Other Sources/Uses Detail	1,707,372.04	0.00	4,007,001.20	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	7,488,185.86
13 CAFETERIA SPECIAL REVENUE FUND							0.00	7,400,100.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

	Direct Costs - Interfund Indirect Costs - Interfund							
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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY				1011k				
Expenditure Detail								
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							4,750,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND							englist ang	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								CONTROL COMMUNICATION AND AND AND AND AND AND AND AND AND AN
Expenditure Detail			9.					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1						0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00					'	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								

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

	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund	Intont	Interdice		
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
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		·		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND		,						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		The Color of the C			0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail		أحمد المستقدمة المتعادمة المتعادم المتعادمة المتعادمة المتعادمة المتعادمة ال			0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Merced County Office of Education Merced County

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

	Direct Cost	ts - Interfund	Indirect Cos	ts - Interfund	Intonfi and	Intoxford		
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers Tran In O	Transfers Out	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
TOTALS	2,633,774.92	(2,633,774.92)	5,156,781.00	(5,156,781.00)	2,000,000.00	2,000,000.00	12,302,943.27	12,302,943.27

SACS Web System - SACS V10.2

10/15/2024 11:06:23 AM

24-10249-0000000

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

Merced County Office of Education

Merced County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - \underline{W} arning \underline{W} arning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3182-0-0000-0000-9791	3182	9791	\$88,774.5
Explanation: Department use of PY result whole is balanced.	Ilted in a negative and positiv	e value of equal va	lue. The resource as a
01-3182-1-0000-0000-9791	3182	9791	(\$88,774.5
Explanation: Department use of PY result whole is balanced.	ilted in a negative and positiv	e value of equal va	lue. The resource as a
01-4124-0-0000-0000-9791	4124	9791	\$179.3
Explanation: Department use of PY result whole is balanced.	Ilted in a negative and positiv	e value of equal va	lue. The resource as a
01-4124-5-0000-0000-9791	4124	9791	(\$179.3
Explanation: Department use of PY resu	Ited in a negative and positiv	e value of equal va	lue. The resource as a

GENERAL LEDGER CHECKS

whole is balanced.

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE	
01	0000	7200-7600		(\$1,202,258.34)
Explanation: 1	his check does not inc	clude the Function 7700		
01	0000	8100		(\$2,877,019.74)

Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)

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

Exception

FUND	RESOURCE	OBJECT	VALUE	
01	6331	8590		(\$55,680.87)
Explanation	n: Unspent funds owed back	to CDE		
01	6536	8590		(\$677,797.00)
Explanation	n: Unspent funds owed back	to CDE		
01	6537	8590		(\$121,464.00)
Explanation	n: Unspent funds owed back	to CDE		
01	7425	8590		(\$40.00)
Explanation	n: Negative balance is due to	fund 09		
01	7435	8590		(\$277.00)
Explanation	n: The AR calculation % calc	ulated by CDE came in lower	۲.	
09	7435	8590		(\$81.00)
Explanation	n: The AR calculation % calc	ulated by CDE came in lower	·.	

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

Exception

FUND	RESOURCE	VALUE
01	6331	(\$55,680.87)
Explanation:	Unspent funds owed back to CDE	
01	6536	(\$677,797.00)
Explanation:	Unspent funds owed back to CDE	
01	6537	(\$121,464.00)
Explanation:	Unspent funds owed back to CDE	
01	7425	(\$40.00)
Explanation:	Negative balance is due to fund 09	
01	7435	(\$277.00)
Explanation:	The AR calculation % calculated by CDE came in lov	wer.
09	7435	(\$81.00)
Explanation:	The AR calculation % calculated by CDE came in lov	wer.

SACS Web System - SACS V10.2

10/15/2024 11:08:33 AM

24-10249-0000000

Unaudited Actuals
Budget 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education

Merced County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with \underline{C} alculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

RESOURCE

FUND

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

Exception

FUND RESOURCE **NEG. EFB** 01 6057 (\$7,009.26)Explanation: During Adopted budget, beginning balances for 24-25 Fund 01 were estimates of the ending balance for 23-24. The Fund 01 budget will be adjusted at 1st Interim reporting to reflect actual beginning balances. Explanation: During Adopted budget, beginning balances for 24-25 Fund 01 were estimates of the ending balance for 23-24. The Fund 01 budget will be adjusted at 1st Interim reporting to reflect actual beginning balances. 01 7413 (\$9.246.78)Explanation: During Adopted budget, beginning balances for 24-25 Fund 01 were estimates of the ending balance for 23-24. The Fund 01 budget will be adjusted at 1st Interim reporting to reflect actual beginning balances. Total of negative resource balances for Fund 01 (\$24,682.17)

EXP-POSITIVE - (**Warning**) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE	· · · · · · · · · · · · · · · · · · ·
01	0000	8100		(\$3,019,863.00)
Explanation	. The MCOE budgets m	aintenance and operation expen	ses in resources 0000 a	and 8150. The

Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)

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

Exception

01	6057	9790	(\$7,009.26)
Explanation	on: During Adopted but	dget, beginning balances for 24-25 Fund 01 were est	imates of the ending balance
for 23-24.	The Fund 01 budget w	rill be adjusted at 1st Interim reporting to reflect actua	I beginning balances.
01	7412	9790	(\$8,426.13)
Explanation	on: During Adopted but	dget, beginning balances for 24-25 Fund 01 were est	imates of the ending balance
for 23-24.	The Fund 01 budget w	rill be adjusted at 1st Interim reporting to reflect actua	Il beginning balances.
01	7413	9790	(\$9.246.78)

OBJECT

VALUE

Explanation: During Adopted budget, beginning balances for 24-25 Fund 01 were estimates of the ending balance for 23-24. The Fund 01 budget will be adjusted at 1st Interim reporting to reflect actual beginning balances.