



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2023-24 Unaudited Actuals

James J. Brescia, Ed.D
County Superintendent of Schools

Aaron Asplund
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:
Diane A. Ward, President
Joel Peterson, Vice President
Paul Madonna
Juan Olivaria



TO: James Brescia, Ed., County Superintendent of Schools

FROM: Aaron Asplund, Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: October 3, 2024

RE: 2023-24 Unaudited Actuals Narrative

BUDGET PRINCIPLES

The San Luis Obispo County Office of Education's 2023-24 Unaudited Actuals are presented for the County Board of Education's review and approval. The 2023-24 Unaudited Actuals reporting reflects financial activity that occurred from July 1, 2023 through June 30, 2024. Included in the 2023-24 Unaudited Actuals report is the 2024-25 Adopted Budget, for which the only changes are the beginning and ending balances.

ALL FUNDS SUMMARY

The total **2023-24** Unaudited Actuals revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	15,371,224	46,956,060	40,671,321	21,655,964
Form 10-Special Education Pass-Through-Fund	264,589	19,490,223	19,760,719	(5,907)
Form 12-Child Development Fund	2,666,940	4,360,037	3,428,682	3,598,295
Form 13-Cafeteria Special Revenue Fund	609	132,395	125,125	7,880
Form 16-Forest Reserve Fund	(350)	15,833	15,483	0
Form 17-Special Reserve Fund	414,264	21,945	-	436,209
Form 20-Special Reserve Fund (Postemployment Benefits)	2,029,632	714,911	200,000	2,544,543
Form 35-County School Facilities Fund	68,287	(68,287)	-	-
Form 40-Special Reserve Fund (Capital Outlay Projects)	540,569	1,105,949	1,185,680	460,838
Totals	21,355,765	72,729,066	65,387,010	28,697,821

SLOCOE's General Fund **unrestricted and restricted annual activity** reflect an overall increase of **\$3,649,533** over estimated actual projections due to the following:

UNRESTRICTED REVENUES:

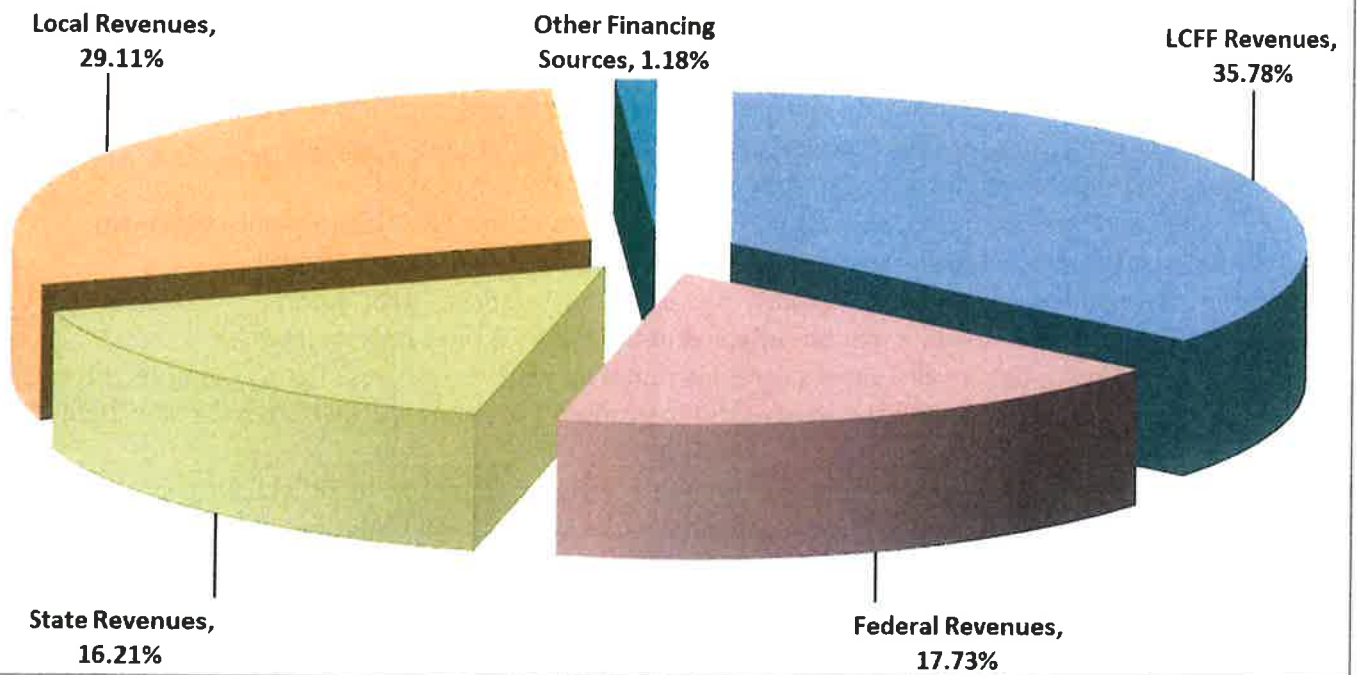
- LCFF Funding sources increased to reflect annual property tax revenues for both San Luis Obispo and Monterey County.
- Due to increased property taxes, the Property Tax Transfer to Special Education was increased from Estimated Actual Projections, offsetting LCFF revenues
- Other State Revenues increased including Home-To-School Transportation, Lottery, CTC, and other miscellaneous state revenues.
- Leases and Rentals revenues decreased to reflect annual contracts and use of facility rentals
- Interest increased to reflect current interest earned on "cash in treasury"
- Net increase in investments subject to GASB 31 object 8662 was booked in the amount of \$380,955
- All Interagency Fees and Other Contract Revenues decreased to reflect revenues received
- All Other Local Revenue increased to reflect donations and miscellaneous revenues

RESTRICTED REVENUES:

- Restricted Federal revenues for Special Education, Title I, Title II, Other NCLB funds, CTE, and Covid-19 funds decreased by <\$665,271> due to unspent grant awards. These revenues will be recognized as carry-over in the **2024-25** First Interim Report
- Restricted State Revenues for Special Education, Lottery, CTE, TUPE, and Child Nutrition, were adjust to reflect current allocations and unspent grant awards. Carry-over funds will be recognized in the **2024-25** First Interim Report
- Community Redevelopment Funds increased \$96,155
- Other Local Restricted Revenues were adjusted to reflect interagency and tuition contracts for Regional Special Education Programs, and other agency contracts.
- Contributions from unrestricted resources to SLOCOE unrestricted and restricted programs are as follows:
 - Alternative Education Programs:
 - Transportation \$285,936
 - Custodial/Maintenance \$ 42,513
 - Communications and Media \$298,715
 - Countywide Arts \$100,000
 - Countywide Recruitment & Retention \$500,000
 - Data Processing-SLOCOE \$ 87,318
 - Employee Education Incentives \$ 10,000
 - Future Board Actions-23-24 Retention Payments \$193,992
 - Routine Restricted Maintenance \$457,815
 - SIPE Safety Grant Matching Funds \$ 5,363

REVENUES AND OTHER FINANCING SOURCES:

GENERAL FUND 01 & 02 REVENUE OTHER FINANCING SOURCES

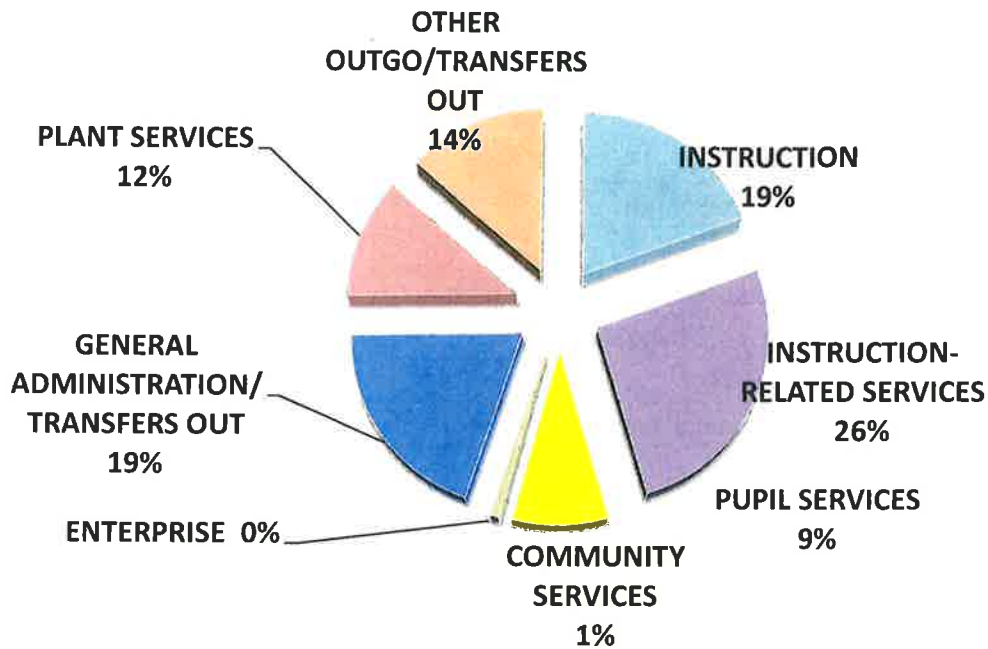


EXPENDITURES:

- Certificated teaching salaries and benefits decreased due to attrition and vacant positions. Certificated Management and other certificated salaries and benefits decreased overall
- Classified salaries and benefits increased due to vacant instructional positions filled and overtime based on program needs, and vacation pay-outs. Classified Support, Classified Management and other classifieds salaries decreased overall.
- Unrestricted Employee Benefits increased due to increased OPEB costs
- Restricted materials and supply expenditures decreased to reflect unspent grant awards. 2023-24 carry-overs will be recognized in the **2024-25** First Interim report
- Sub-agreement increased to reflect pass-thru dollars expended
- Travel and conference expenditures increased to reflect COVID-19 grants expended
- Utility expenditures increased; Lease and repair expenditures decreased
- Consulting and other services, decreased to unspent grant awards. 2023-24 carry-over expenditure amounts will be reflected in the **2024-25** First Interim report
- Capital outlay expenditures decreased to reflect work-in-progress for on-going facility projects; 2023-24 carry-over work-in-progress expenditure amounts will be reflected in the **2024-25** First Interim report
- Object 7211, transfers of pass-through revenues decreased to reflect unspent grant awards. 2023-24 carry-overs will be recognized in the **2024-25** First Interim report
- Object 7299 decreased to reflect the booking of the 2023-24 excess property taxes in the amount of \$4,344,406 based on final LCFF calculations
- Indirect Cost decreased <\$283,739> due to decreased restricted expenditures. This reduction in indirect costs also reduces the unrestricted fund balance by <\$283,739>. Indirect Costs will be recognized for applicable 2023-24 carry-overs funds in the **2024-25** First Interim report
- Other outgo /transfers out from Fund 01 Unrestricted and Restricted are as follows:
 - Fund 12-Child Care Planning Council \$ 9,500
 - Fund 12-Child Development \$ 35,342
 - Fund 13-Child Nutrition School Program \$ 68,601
 - Fund 20-Retiree Health Insurance Liability \$ 600,000
 - Fund 40-1st Five Loan Repayment from RDA \$ 60,000
 - Fund 40-Future Facility Projects \$1,000,000
- Interfund Transfers into Fund 01 as follows:
 - From Fund 12 repayment to fund 01 \$ 350,000
 - From Fund 16 for Forest Reserve Revenues \$ 2,350
 - From Fund 20 for 2023-24 OPEB Costs \$ 200,000

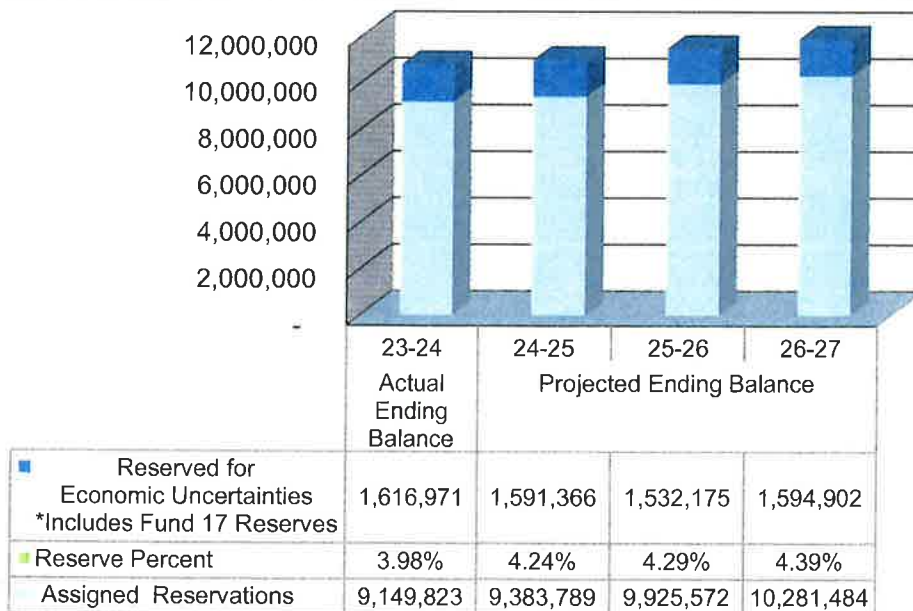
EXPENDITURES BY FUNCTIONS:

GENERAL FUND 01 & 02 RESTRICTED AND UNRESTRICTED EXPENDITURES BY FUNCTION



RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the statutory reserve level of three percent (3%) for fiscal year ending June 30, 2024, the current fiscal year, and two subsequent years. However, the Board's stated objective of maintaining a five percent (5%) reserve has not been met. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated unrestricted reserves in the County School Service Fund.



Fund 01 ending fund balance assignments totaling **\$9,149,822.77** are as follows:

Resource	Description	Amount
0006	District Bill Outs	\$ 4,841.51
0011	Communications and Media	\$ 0.43
0013	Local Solutions	\$ 78,059.99
0014	Employee of the Year	\$ 17,015.26
0015	Countywide Education Incentives	\$ 391,927.20
0101	Future Board Actions	\$ 1,355,104.29
0240	COE Community School	\$ 1,581,675.36
0241	Juvenile Court School	\$ 415,827.95
0244	Alternative Education-CTE Disc Funds	\$ 3,443.66
0424	Data Processing (E-Payables)	\$ 80,524.11
0660	TUPE Disc Funds	\$ 12,355.16
0704	Educational Financial Incentive	\$ 207,393.08
0822	TIP/CASC	\$ 307,865.58
0830	COE LCAP Oversight	\$ 223,511.10
0831	Differentiated Assistance	\$ 2,344,847.21
0911	CA Classified School Teacher Credentialing	\$ 21,186.34
1100	Unrestricted Lottery	\$ 12,231.49
0000	Compensated Absences Payable	\$ 417,013.05
0000	Emergency Fiscal Oversight	\$ 100,000.00
0000	Future Board Actions	\$ 500,000.00
0000	Business Division Staffing Reserves	\$ 200,000.00
0000	Interfund Transfer Fund 40	\$ 400,000.00
0000	Completion of Solar Project	\$ 100,000.00
0000	Technology Infrastructure Upgrades	\$ 100,000.00
0000	Increase Interfund Transfer to Fund 20	\$ 275,000.00
	TOTAL ASSIGNMENTS-FUND 01	\$ 9,149,822.77

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds, and the distribution of those funds to the SLOCOE and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The programs include 9 State Preschool classes at 6 locations, 2 universal preschool classes operated with funding from the San Luis Obispo County First 5 Commission, and 3 extended day programs which are funded with First 5 support.

Fund 13 – Cafeteria Development Fund

This fund is used to account separately for federal, state, and local resources to operate food service programs. The Cafeteria Special Revenue Fund 13 shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program.

Fund 16 – Forest Reserve Fund

This fund records revenue received from the federal government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries.

Fund 17 – Special Reserve Fund (Non-capital outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the school districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap, and supports the reserve for economic uncertainty.

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the county office's significant post-retiree benefit liability. The County Office currently uses "pay as you go" financing to address this liability.

Fund 35 – County Schools Facilities Fund

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and an estimated useful life of more than three years. In 2010-11, the fund provided financing for the Paso Robles First 5 Early Education Center. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

FINAL COMMENTS

The 2023-24 Unaudited Actuals is an accurate representation of all recorded revenues and expenditures.

Summaries of 2023-24 Unaudited Actuals and 2024-25 Adopted Budget are as follows:

- **Attachment A:** Comparison between 2023-24 Estimated Actuals & Unaudited Actuals
- **Attachment B:** 2023-24 Unaudited Actuals & 2024-25 Budget Adoption MYP
- **Attachment C:** 2023-24 Unaudited Actuals LCFF Calculations

The SLOCOE staff is pleased to present this narrative and overview for your review and approval.

San Luis Obispo County Office of Education

Comparison Between 2023-24 Estimated Actuals Budget and Unaudited Actuals

	2023-24 Estimated Actuals Budget			2023-24 Unaudited Actuals			Change		Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted
A. Revenues										
1) LCFF Sources	16,441,415	330,863	16,772,278	16,461,811	337,969	16,799,780	20,396	7,106	27,502	0.12%
2) Federal Revenue	-	8,991,693	8,991,693	-	8,326,422	8,326,422	-	<665,271>	<665,271>	2.15%
3) Other State Revenue	389,356	7,037,204	7,426,560	544,486	7,065,901	7,610,387	155,131	28,696	183,827	0.00%
4) Other Local Revenue	3,826,861	9,420,287	13,247,148	4,475,761	9,191,361	13,667,122	648,900	<228,926>	419,973	39.84%
5) TOTAL REVENUES	20,657,632	25,780,047	46,437,679	21,482,058	24,921,652	46,403,710	824,426	<858,395>	<33,969>	16.96%
B. Expenditures										
1) Certificated Salaries	2,119,601	4,722,361	6,841,962	2,040,949	4,691,594	6,732,543	<78,652>	<30,767>	(109,419)	-3.71%
2) Classified Salaries	4,593,204	3,396,014	7,989,217	4,588,193	3,417,242	8,005,435	<5,010>	21,228	16,218	-0.11%
3) Employee Benefits	2,748,620	4,040,304	6,788,924	2,867,771	3,865,766	6,733,536	119,150	<174,538>	<55,388>	4.32%
4) Books and Supplies	507,653	706,075	1,213,728	529,701	674,200	1,203,902	22,048	<31,875>	(9,826)	4.34%
5) Services & Other Operating Expenses	3,911,828	5,827,553	9,739,381	3,622,297	4,963,766	8,586,062	<289,531>	<863,787>	<1,153,319>	-14.82%
6) Capital Outlay	679,533	3,417,468	4,097,001	786,828	1,821,909	2,608,736	107,295	<1,595,560>	<1,488,265>	15.79%
7) Other Outgo	5,024,003	1,012,698	6,036,701	4,344,406	911,871	5,256,277	<679,597>	<100,827>	<780,424>	-13.53%
8) Indirect Costs	<1,840,635>	1,459,423	<381,212>	<1,556,896>	1,325,746	<231,150>	283,739	<133,677>	150,062	-9.16%
9) Other Adjustments	0	0	0	0	0	0	0	0	0	0.00%
9) TOTAL EXPENDITURES	17,743,807	24,581,896	42,325,703	17,223,249	21,672,094	38,895,342	<520,558>	<2,909,803>	<3,430,361>	46.16%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	2,913,825	1,198,151	4,111,976	4,258,809	3,249,559	7,508,368	1,344,985	2,051,408	3,396,392	171.21%
D. Other Financing Sources/Uses										
1) Transfers In	269,031	-	269,031	552,350	-	552,350	283,319	-	283,319	105.31%
2) Transfers Out	<1,685,801>	<60,000>	<1,745,801>	<1,680,637>	<95,342>	<1,775,979>	5,164	<35,342>	<30,178>	-0.31%
3) Contributions	<706,885>	706,885	-	<662,958>	662,958	0	43,927	<43,927>	-	-6.21%
4) Total Finances & Uses	<2,123,655>	646,885	<1,476,770>	<1,791,245>	567,616	<1,223,629>	332,410	<79,269>	<30,178>	-15.65%
E. Net Increase (Decrease) in Fund Balance	790,170	1,845,036	2,635,206	2,467,564	3,817,175	6,284,739	1,677,394	1,972,139	3,366,215	-12.25%
F. Fund Balance										
1) Beginning Fund Balance	8,210,634	7,160,590	15,371,224	8,210,634	7,160,590	15,371,224	-	-	-	0.00%
2) Ending Fund Balance	9,000,804	9,005,626	18,006,430	10,678,198	10,977,765	21,655,964	1,677,394	1,972,139	3,649,533	18.64%
2a) Non Spendable	30,550	-	30,550	30,550	-	30,550	-	-	-	0.00%
Prepaid Expenditures	238,621	-	238,621	240,855	1,407	242,262	2,234	<1,407>	826	0.35%
2d) Other Assignments	7,406,172	-	7,406,172	9,149,823	-	9,149,823	1,743,651	-	1,743,651	23.42%
2f) Reserves:										
Fund 01	1,325,461	-	1,325,461	1,256,971	-	1,256,971	<68,490>	-	<68,490>	-5.17%
Fund 17	360,000	-	360,000	360,000	0	360,000	-	-	-	0.00%
Unassigned Fund Balance	-	-	-	-	-	-	-	-	-	-
Reserve Percent	3.82%			3.98%			0.151%			

Multi-Year Projection Summary 2023-24 Unaudited Actuals & 2024-25 Adopted Budget

San Luis Obispo County Office of Education

	2023-24 Unaudited Actuals			2024-25 Adopted Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	16,461,811	337,969	16,799,780	16,376,781	330,789	16,707,570	14,828,359	328,765	15,157,124	14,836,437	328,765	15,165,202
2) Federal Revenue	-	8,326,422	8,326,422	-	3,656,002	3,656,002	-	4,713,688	4,713,688	-	4,821,795	4,821,795
3) Other State Revenue	544,486	7,065,901	7,610,387	385,871	4,697,712	5,083,583	48,175	4,334,254	4,382,429	49,760	4,464,831	4,514,591
4) Other Local Revenue	4,475,761	9,191,361	13,667,122	3,125,138	10,651,671	13,776,809	3,428,725	8,191,517	11,620,242	3,545,455	8,378,354	11,923,809
5) TOTAL REVENUES	21,482,058	24,921,652	46,403,710	19,887,790	19,336,174	39,223,964	18,305,259	17,568,224	35,873,483	18,431,652	17,993,745	36,425,397
B. Expenditures												
1) Certificated Salaries	2,040,949	4,691,594	6,732,543	2,466,279	4,667,020	7,133,299	2,277,950	4,852,465	7,130,415	2,349,950	5,002,465	7,352,415
2) Classified Salaries	4,588,193	3,417,242	8,005,435	5,178,291	3,141,512	8,319,803	4,686,973	3,101,867	7,788,840	4,831,973	3,194,867	8,026,840
3) Employee Benefits	2,867,771	3,865,766	6,733,536	3,426,019	3,950,710	7,376,729	3,080,000	4,008,840	7,088,840	3,205,000	4,123,555	7,328,555
4) Books and Supplies	529,701	674,200	1,203,902	408,564	435,769	844,333	306,000	517,894	823,894	315,000	531,566	846,566
5) Services & Other Operating Expenses	3,622,297	4,963,766	8,586,062	3,282,542	2,809,547	6,092,089	2,130,000	4,511,173	6,641,173	2,200,000	4,577,578	6,777,578
6) Capital Outlay	786,828	1,821,909	2,608,736	61,000	1,840,222	1,901,222	10,000	150,000	160,000	10,000	150,000	160,000
7) Other Outgo	4,344,406	911,871	5,256,277	4,928,108	457,043	5,385,151	4,804,503	392,087	5,196,590	4,516,614	392,087	4,908,701
8) Indirect Costs	<1,556,896>	1,325,746	<231,150>	<1,408,684>	1,174,010	<234,674>	<1,529,236>	1,274,723	<254,513>	<1,526,236>	1,274,723	<251,513>
9) Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
9) TOTAL EXPENDITURES	17,223,249	21,672,094	38,895,342	18,342,119	18,475,833	36,817,952	15,766,190	18,809,049	34,575,239	15,902,301	19,246,841	35,149,142
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,258,809	3,249,559	7,508,368	1,545,671	860,341	2,406,012	2,539,069	<1,240,825>	1,298,244	2,529,351	<1,253,096>	1,276,255
D. Other Financing Sources/Uses												
1) Transfers In	552,350	-	552,350	-	-	-	110,000	-	110,000	110,000	-	110,000
2) Transfers Out	<1,680,637>	<95,342>	<1,775,979>	<700,075>	<56,810>	<756,885>	<1,104,937>	<60,000>	<1,164,937>	<1,104,937>	<60,000>	<1,164,937>
3) Contributions	<662,958>	662,958	-	<828,879>	828,879	-	<1,115,775>	1,115,775	-	<1,115,775>	1,115,775	-
4) Total Finances & Uses	<1,791,245>	567,616	<1,223,629>	<1,528,954>	772,069	<756,885>	<2,110,712>	1,055,775	<1,054,937>	<2,110,712>	1,055,775	<1,054,937>
E. Net Increase (Decrease) in Fund Balance	2,467,564	3,817,175	6,284,739	16,717	1,632,410	1,649,127	428,357	<185,050>	243,307	418,639	<197,321>	221,318
F. Fund Balance												
1) Beginning Fund Balance	8,210,634	7,160,590	15,371,224	10,678,198	10,977,765	21,655,964	10,694,915	12,610,176	23,305,090	11,123,272	12,425,126	23,548,398
2) Ending Fund Balance	10,678,198	10,977,765	21,655,964	10,694,915	12,610,176	23,305,090	11,123,272	12,425,126	23,548,398	11,541,911	12,227,805	23,769,716
2a) Non-Spendable	30,550	-	30,550	30,550	-	30,550	25,525	-	25,525	25,525	-	25,525
Prepaid Expenditures	240,855	1,407	242,262	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments: *	9,149,823	-	9,149,823	9,383,789	(33,910)	9,349,879	9,925,572	-	9,925,572	10,281,484	-	10,281,484
2f) Reserves:												
Fund 01	1,256,971	-	1,256,971	1,231,366	-	1,231,366	1,172,175	-	1,172,175	1,234,902	-	1,234,902
Fund 17	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000	360,000	-	360,000
Unassigned Unrestricted Fund Balance	<0>	-	-	49,210	<33,910>	15,300	<0>	-	-	<0>	-	-
Reserve Percent	3.98%	-	-	4.24%	<33,910>	15,300	4.29%	-	-	4.39%	-	-

* QSS Budget will be corrected at 1st Interim

Enter County Code : Countywide ADA : County Name : **SAN LUIS OBISPO**Districts : **2023-24 YEAR END****LCFF Grant Section FOR FISCAL YEAR 2023-24****County Operations Grant****ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 109.22	30,000.00	\$ 3,276,600	
30,000 60,000	\$ 95.93	502.29	\$ 48,185	
60,000 140,000	\$ 82.63	-	\$ -	
140,000 "+"	\$ 69.33	-	\$ -	

\$ 3,324,785

District Section

\$ 347,167.00 10 districts \$ 3,471,670

Base Section

\$ 872,151.00 \$ 872,151

County Operations Grant Total**\$ 7,668,606** [A]**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 16,395.36	61.79	\$ 1,013,069	Total Base \$ 1,374,095
Supplemental (35%)	\$ 5,738.00			Total Supplemental \$ 447,042
Estimated ELL / FRM %	90.45%	55.89	\$ 320,691	Total Concentration \$ 187,268
Concentration	35.00%	21.63	\$ 124,093	Total Add-Ons \$ 400,000
Base Rate Grant Award			\$ 200,000	

\$ 1,657,854

Court School Grant

Base Grant	\$ 16,395.36	22.02	\$ 361,026
Supplemental (35%)	\$ 5,738.00		
Estimated ELL / FRM %	100.00%	22.02	\$ 126,351
Concentration	50.00%	11.01	\$ 63,175
Base Rate Grant Award			\$ 200,000

\$ 750,552

Pupil Driven Grants Total**\$ 2,408,406** [B]**Subtotal Local Control Funding Formula Grant Target****\$ 10,077,011** [F] = [A + B + E]**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes		\$ (4,522,012)	[L]
Guaranteed State Aid			
total categorical hold harmless	\$ 816,785		
Less: ROP paid with taxes	\$ -		
H-to-S Transportation	\$ -		
TIIG	\$ -		
Guaranteed Minimum State Aid		\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 24,028.09	10 districts	\$ 240,281
Current Year EC 2575.1 Minimum Allowance			\$ 102,808
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 240,281
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 966,667
Total LCFF STATE AID			\$ 2,023,733
Estimated LCFF Funding			\$ 12,100,743 [R] = [K + Q]

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

40 10405 0000000
Form CA
E8AWAF86CA(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	5.28%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	(\$3,299,199.04)
	Adjusted Appropriations Limit	\$28,371,150.35
	Appropriations Subject to Limit	\$28,371,150.35
	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	11.29%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Melissa Abbey

Name
Director of Fiscal Services

Title
805-782-7212

Telephone
mabbey@slococoe.org

E-mail Address

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	16,461,810.75	337,969.30	16,799,780.05	16,376,781.00	330,789.00	16,707,570.00	-0.5%
2) Federal Revenue		8100-8299	0.00	8,326,421.60	8,326,421.60	0.00	3,656,002.20	3,656,002.20	-56.1%
3) Other State Revenue		8300-8599	544,486.49	7,065,900.56	7,610,387.05	385,871.00	4,697,711.50	5,083,582.50	-33.2%
4) Other Local Revenue		8600-8799	4,475,760.74	9,191,360.95	13,667,121.69	3,125,138.00	10,651,671.08	13,776,809.08	0.8%
5) TOTAL, REVENUES			21,482,057.98	24,921,652.41	46,403,710.39	19,887,790.00	19,336,173.78	39,223,963.78	-15.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,040,948.90	4,691,594.27	6,732,543.17	2,466,278.73	4,667,020.12	7,133,298.85	6.0%
2) Classified Salaries		2000-2999	4,588,193.46	3,417,241.51	8,005,434.97	5,178,291.00	3,141,512.40	8,319,803.40	3.9%
3) Employee Benefits		3000-3999	2,867,770.58	3,865,765.86	6,733,536.44	3,426,019.27	3,950,710.02	7,376,729.29	9.6%
4) Books and Supplies		4000-4999	529,701.39	674,200.27	1,203,901.66	408,564.00	435,769.00	844,333.00	-29.9%
5) Services and Other Operating Expenditures		5000-5999	3,622,296.63	4,963,765.70	8,586,062.33	3,282,542.00	2,809,546.50	6,092,088.50	-29.0%
6) Capital Outlay		6000-6999	786,827.86	1,821,908.63	2,608,736.49	61,000.00	1,840,222.00	1,901,222.00	-27.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	4,344,406.00	911,871.08	5,256,277.08	4,928,108.00	457,043.00	5,385,151.00	2.5%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,556,896.31)	1,325,746.28	(231,150.03)	(1,408,683.54)	1,174,009.54	(234,674.00)	1.5%
9) TOTAL, EXPENDITURES		7300-7399	17,223,248.51	21,672,093.60	38,895,342.11	18,342,119.46	18,475,832.58	36,817,952.04	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,258,809.47	3,249,558.81	7,508,368.28	1,545,670.54	860,341.20	2,406,011.74	-68.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	552,349.69	0.00	552,349.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,680,636.88	95,341.80	1,775,978.68	700,075.00	56,810.00	756,885.00	-57.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(662,958.00)	662,958.00	0.00	(828,879.00)	828,879.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,791,245.19)	567,616.20	(1,223,628.99)	(1,528,954.00)	772,069.00	(756,885.00)	-38.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,467,564.28	3,817,175.01	6,284,739.29	16,716.54	1,632,410.20	1,649,126.74	-73.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%
2) Ending Balance, June 30 (E + F1e)			10,678,198.19	10,977,765.49	21,655,963.68	10,694,914.73	12,610,175.69	23,305,090.42	7.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,550.00	0.00	30,550.00	30,550.00	0.00	30,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	240,854.85	1,407.18	242,262.03	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,976,358.31	10,976,358.31	0.00	12,644,085.67	12,644,085.67	15.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,149,822.77	0.00	9,149,822.77	9,383,788.76	0.00	9,383,788.76	2.6%
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780	4,841.51		4,841.51			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	.43		.43			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	78,059.99		78,059.99			0.00	
0014-EMPLOYEE OF THE YEAR-COUNTYWIDE	0000	9780	17,015.26		17,015.26			0.00	
0015-COUNTYWIDE RECRUITMENT & RETENTION	0000	9780	391,927.20		391,927.20			0.00	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780	1,355,104.29		1,355,104.29			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,581,675.36		1,581,675.36			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	415,827.95		415,827.95			0.00	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780	3,443.66		3,443.66			0.00	
0424-COUNTYWIDE DATA PROCESSING	0000	9780	80,524.11		80,524.11			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	12,355.16		12,355.16			0.00	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780	207,393.08		207,393.08			0.00	
0822-TIP/CASC	0000	9780	307,865.58		307,865.58			0.00	
0830-COE LCAP OVERSIGHT	0000	9780	223,511.10		223,511.10			0.00	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,344,847.21		2,344,847.21			0.00	
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780	21,186.34		21,186.34			0.00	
COMPENSATED ABSENCES ENDING FY 23-24	0000	9780	417,013.05		417,013.05			0.00	
COUNTY-WIDE DISTRICT FISCAL OVERSIGHT	0000	9780							
FUTURE BOARD ACTIONS FY 24-25	0000	9780	100,000.00		100,000.00			0.00	
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780	500,000.00		500,000.00			0.00	
INTERFUND TRANSFER FUND 40 FOR FY 24-25	0000	9780	200,000.00		200,000.00			0.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES FOR FY 24-25	0000	9780	400,000.00		400,000.00			0.00	
COMPLETION OF SOLAR PROJECT	0000	9780	100,000.00		100,000.00			0.00	
INCREASE INTERFUND TRANSFER FUND 20-OPEB	0000	9780						0.00	
1100-UNRESTRICTED LOTTERY	1100	9780	275,000.00		275,000.00			0.00	
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780	12,231.49		12,231.49			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780			0.00	4,841.51		4,841.51	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	.43		.43	
0014-EMPLOYEE OF THE YEAR-COUNTY-WIDE	0000	9780			0.00	78,059.99		78,059.99	
0015-COUNTY-WIDE RECRUITMENT & RETENTION	0000	9780			0.00	17,015.26		17,015.26	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780			0.00	391,927.20		391,927.20	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,355,104.29		1,355,104.29	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,581,675.36		1,581,675.36	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780			0.00	415,827.95		415,827.95	
0424-COUNTY-WIDE DATA PROCESSING	0000	9780			0.00	3,443.66		3,443.66	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	80,524.44		80,524.44	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	12,355.16		12,355.16	
0822-TIP/CASC	0000	9780			0.00	207,393.08		207,393.08	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	307,865.58		307,865.58	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	223,511.10		223,511.10	
					0.00	2,344,847.21		2,344,847.21	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780			0.00	417,013.05		417,013.05	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780			0.00	100,000.00		100,000.00	
FUTURE BOARD ACTIONS FY 24-25	0000	9780			0.00	500,000.00		500,000.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES FOR 24-25	0000	9780			0.00	100,000.00		100,000.00	
COMPLETION OF SOLAR PROJECT	0000	9780			0.00	100,000.00		100,000.00	
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780			0.00	250,000.00		250,000.00	
INTERFUND TRANSFER FUND 40 FOR FY 24-25	0000	9780			0.00	400,000.00		400,000.00	
INCREASED INTERFUND TRANSFER FUND 20-OPEB	0000	9780			0.00	275,000.00		275,000.00	
INCREASED INTERFUND TRANSFER FUND 40	0000	9780			0.00	200,000.00		200,000.00	
1100-UNRESTRICTED LOTTERY	1100	9780			0.00	12,231.49		12,231.49	
RESOURCE 1400-EPA EXPENDITURES	1400	9780			0.00	5,152.00		5,152.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,256,970.57	0.00	1,256,970.57	1,231,365.99	0.00	1,231,365.99	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	34,209.98	(34,209.98)	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	15,295,282.05	5,490,878.33	20,786,160.38				
1) Fair Value Adjustment to Cash in County Treasury		9111	(148,897.00)	0.00	(148,897.00)				
b) in Banks		9120	123,075.30	0.00	123,075.30				
c) in Revolving Cash Account		9130	30,550.00	0.00	30,550.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,028,269.77	8,026,715.90	9,054,985.67				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	240,854.85	1,407.18	242,262.03				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
10) TOTAL, ASSETS			16,569,134.97	13,519,001.41	30,088,136.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,890,936.78	2,246,172.94	8,137,109.72				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	295,062.98	295,062.98				
6) TOTAL, LIABILITIES			5,890,936.78	2,541,235.92	8,432,172.70				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30			10,678,198.19	10,977,765.49	21,655,963.68				
(must agree with line F2) (G10 + H2) - (I6 + J2)									
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,023,733.00	0.00	2,023,733.00	1,959,637.00	0.00	1,959,637.00	-3.2%
Education Protection Account State Aid - Current Year		8012	16,660.00	0.00	16,660.00	16,848.00	0.00	16,848.00	1.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	139,238.94	0.00	139,238.94	139,239.00	0.00	139,239.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	27,918,364.22	0.00	27,918,364.22	27,815,129.00	0.00	27,815,129.00	-0.4%
Unsecured Roll Taxes		8042	994,404.89	0.00	994,404.89	1,064,373.00	0.00	1,064,373.00	7.0%
Prior Years' Taxes		8043	(59,057.93)	0.00	(59,057.93)	(59,084.00)	0.00	(58,084.00)	-1.6%
Supplemental Taxes		8044	750,212.80	0.00	750,212.80	727,387.00	0.00	727,387.00	-3.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	408,621.83	0.00	408,621.83	419,580.00	0.00	419,580.00	2.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			32,192,177.75	0.00	32,192,177.75	32,084,109.00	0.00	32,084,109.00	-0.3%
Subtotal, LCFF Sources									
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(15,730,367.00)	337,969.30	(15,392,397.70)	(15,707,328.00)	330,789.00	(15,376,539.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,461,810.75	337,969.30	16,799,780.05	16,376,781.00	330,789.00	16,707,570.00	-0.5%
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	56,092.00	56,092.00	0.00	55,493.00	55,493.00	-1.1%
Special Education Discretionary Grants		8182	0.00	148,082.88	148,082.88	0.00	120,982.20	120,982.20	-18.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	911,871.08	911,871.08	0.00	369,539.00	369,539.00	-59.5%
Title I, Part A, Basic	3010	8290		305,770.74	305,770.74		247,511.00	247,511.00	-19.1%
Title I, Part D, Local Delinquent Programs	3025	8290		114,190.58	114,190.58		171,005.00	171,005.00	49.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		9,415.37	9,415.37		11,816.00	11,816.00	25.5%
Title III, Immigrant Student Program	4201	8290					0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,093,081.44	2,093,081.44		2,359,656.00	2,359,656.00	12.7%
	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
	All Other	8290	0.00	4,687,917.51	4,687,917.51	0.00	320,000.00	320,000.00	-83.2%
	TOTAL, FEDERAL REVENUE		0.00	8,326,421.60	8,326,421.60	0.00	3,656,002.20	3,656,002.20	-56.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		1,534,191.78	1,534,191.78		1,416,578.50	1,416,578.50	-7.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	661,111.00	661,111.00	0.00	661,695.00	661,695.00	0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	51,926.31	51,926.31	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	42,480.00	0.00	42,480.00	45,000.00	0.00	45,000.00	5.9%
Lottery - Unrestricted and Instructional Materials		8560	24,327.62	13,247.73	37,575.35	12,470.00	1,820.00	14,290.00	-62.0%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	87,504.00	87,504.00	New
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		401,229.43	401,229.43		410,114.00	410,114.00	2.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		98,001.02	98,001.02		29,454.00	29,454.00	-69.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	477,678.87	4,306,193.29	4,783,872.16	328,401.00	2,090,546.00	2,418,947.00	-49.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			544,486.49	7,065,900.56	7,610,387.05	385,871.00	4,697,711.50	5,083,582.50	-33.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	696,155.02	696,155.02	0.00	600,000.00	600,000.00	-13.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	1,977.00	1,977.00	0.00	1,275.00	1,275.00	-35.5%
Leases and Rentals									
Interest		8650	363,243.02	205,960.46	569,203.48	410,532.00	152,500.00	563,032.00	-1.1%
Net Increase (Decrease) in the Fair Value of Investments		8660	645,602.65	127,046.58	772,649.23	200,000.00	35,000.00	235,000.00	-69.6%
Fees and Contracts		8662	380,955.00	0.00	380,955.00	0.00	0.00	0.00	-100.0%
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,362,271.76	2,390,545.74	3,752,817.50	894,207.00	4,497,345.08	5,391,552.08	43.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,155,169.38	632,886.27	1,788,055.65	1,393,899.00	236,114.00	1,630,013.00	-8.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	568,518.93	454,127.88	1,022,646.81	226,500.00	272,918.00	499,418.00	-51.2%
Tuition		8710	0.00	4,682,662.00	4,682,662.00	0.00	4,856,519.00	4,856,519.00	3.7%
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	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,475,760.74	9,191,360.95	13,667,121.69	3,125,138.00	10,651,671.08	13,776,809.08	0.8%
TOTAL, REVENUES			21,482,057.98	24,921,652.41	46,403,710.39	19,887,790.00	19,336,173.78	39,223,963.78	-15.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	494,136.05	1,924,967.35	2,419,103.40	601,069.73	1,865,770.00	2,466,839.73	2.0%
Certificated Pupil Support Salaries		1200	148,951.20	325,716.14	474,667.34	153,244.00	326,424.38	479,668.38	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,303,894.68	1,559,324.04	2,863,218.72	1,646,121.00	1,751,586.00	3,397,707.00	18.7%
Other Certificated Salaries		1900	93,966.97	881,586.74	975,553.71	65,844.00	723,239.74	789,083.74	-19.1%
TOTAL, CERTIFICATED SALARIES			2,040,948.90	4,691,594.27	6,732,543.17	2,466,278.73	4,667,020.12	7,133,298.85	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	112,658.51	750,503.49	863,162.00	263,529.00	577,311.00	840,840.00	-2.6%
Classified Support Salaries		2200	270,634.92	354,324.33	624,959.25	433,263.00	280,829.00	714,092.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	1,606,413.76	740,168.41	2,346,582.17	1,565,370.00	637,264.00	2,202,634.00	-6.1%
Clerical, Technical and Office Salaries		2400	2,353,548.70	471,819.00	2,825,367.70	2,588,688.00	433,980.00	3,022,668.00	7.0%
Other Classified Salaries		2900	244,937.57	1,100,426.28	1,345,363.85	327,441.00	1,212,128.40	1,539,569.40	14.4%
TOTAL, CLASSIFIED SALARIES			4,588,193.46	3,417,241.51	8,005,434.97	5,178,291.00	3,141,512.40	8,319,803.40	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	310,016.91	1,419,587.54	1,729,604.45	508,727.10	1,507,697.71	2,016,424.81	16.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	1,133,264.54	733,210.20	1,866,474.74	1,373,113.00	814,034.20	2,187,147.20	17.2%
OASDI/Medicare/Alternative		3301-3302	94,144.04	119,840.55	213,984.59	111,319.50	111,106.71	222,426.21	3.9%
Health and Welfare Benefits		3401-3402	771,423.27	934,442.11	1,705,865.38	1,056,023.53	999,657.52	2,055,681.05	20.5%
Unemployment Insurance		3501-3502	3,167.99	3,814.80	6,982.79	3,915.75	3,897.46	7,813.21	11.9%
Workers' Compensation		3601-3602	253,079.92	309,228.69	562,308.61	222,378.01	228,627.42	451,005.43	-19.8%
OPEB, Allocated		3701-3702	302,673.91	345,641.97	648,315.88	150,542.38	285,689.00	436,231.38	-32.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,867,770.58	3,865,765.86	6,733,536.44	3,426,019.27	3,950,710.02	7,376,729.29	9.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	80,827.59	80,827.59	0.00	97,179.00	97,179.00	20.2%
Books and Other Reference Materials		4200	0.00	4,021.59	4,021.59	0.00	900.00	900.00	-77.6%
Materials and Supplies		4300	365,080.81	426,041.23	791,122.04	357,664.00	307,190.00	664,854.00	-16.0%
Noncapitalized Equipment		4400	164,620.58	163,309.86	327,930.44	50,900.00	30,500.00	81,400.00	-75.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			529,701.39	674,200.27	1,203,901.66	408,564.00	435,769.00	844,333.00	-29.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,156,127.57	1,156,127.57	0.00	1,133,542.00	1,133,542.00	-2.0%
Travel and Conferences		5200	169,894.60	413,822.72	583,717.32	190,663.00	216,777.00	407,440.00	-30.2%
Dues and Memberships		5300	96,040.29	47,178.98	143,219.27	99,949.00	31,125.00	131,074.00	-8.5%
Insurance		5400 - 5450	76,118.24	1,722.83	77,841.07	55,000.00	2,800.00	57,800.00	-25.7%
Operations and Housekeeping Services		5500	497,417.70	272.60	497,690.30	540,859.00	1,200.00	542,059.00	8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	461,214.42	289,241.96	750,456.38	438,510.00	295,019.00	733,529.00	-2.3%
Transfers of Direct Costs		5710	(202,696.41)	202,696.41	0.00	(190,365.00)	188,865.00	(1,500.00)	New
Transfers of Direct Costs - Interfund		5750	(19,380.97)	169.53	(19,211.44)	(20,193.00)	0.00	(20,193.00)	5.1%
Professional/Consulting Services and Operating Expenditures		5800	2,466,147.08	2,760,596.12	5,226,743.20	2,072,844.00	847,617.50	2,920,461.50	-44.1%
Communications		5900	77,541.68	91,936.98	169,478.66	95,275.00	92,601.00	187,876.00	10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,622,296.63	4,963,765.70	8,586,062.33	3,282,542.00	2,809,546.50	6,092,088.50	-29.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	448,000.00	448,000.00	New
Land Improvements		6170	0.00	36,836.00	36,836.00	0.00	132,000.00	132,000.00	258.3%
Buildings and Improvements of Buildings		6200	376,047.79	1,499,682.17	1,875,729.96	0.00	1,255,222.00	1,255,222.00	-33.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries Equipment Equipment Replacement Lease Assets Subscription Assets TOTAL, CAPITAL OUTLAY		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		6400	410,780.07	4,660.46	415,440.53	61,000.00	5,000.00	66,000.00	-84.1%
		6500	0.00	280,730.00	280,730.00	0.00	0.00	0.00	-100.0%
		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			786,827.86	1,821,908.63	2,608,736.49	61,000.00	1,840,222.00	1,901,222.00	-27.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	911,871.08	911,871.08	0.00	457,043.00	457,043.00	-49.9%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	4,344,406.00	0.00	4,344,406.00	4,928,108.00	0.00	4,928,108.00	13.4%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,344,406.00	911,871.08	5,256,277.08	4,928,108.00	457,043.00	5,385,151.00	2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,325,746.28)	1,325,746.28	0.00	(1,188,349.54)	1,174,009.54	(14,340.00)	New
Transfers of Indirect Costs - Interfund		7350	(231,150.03)	0.00	(231,150.03)	(220,334.00)	0.00	(220,334.00)	-4.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,556,896.31)	1,325,746.28	(231,150.03)	(1,408,683.54)	1,174,009.54	(234,674.00)	1.5%
TOTAL, EXPENDITURES			17,223,248.51	21,672,093.60	38,895,342.11	18,342,119.46	18,475,832.58	36,817,952.04	-5.3%
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	552,349.69	0.00	552,349.69	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			552,349.69	0.00	552,349.69	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	9,500.00	35,341.80	44,841.80	7,500.00	0.00	7,500.00	-83.3%
To: Special Reserve Fund		7612	0.00	60,000.00	60,000.00	0.00	56,810.00	56,810.00	-5.3%
To State School Building Fund/County School Facilities Fund		7613	2,535.67	0.00	2,535.67	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	68,601.21	0.00	68,601.21	92,575.00	0.00	92,575.00	34.9%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	0.00	1,600,000.00	600,000.00	0.00	600,000.00	-62.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,680,636.88	95,341.80	1,775,978.68	700,075.00	56,810.00	756,885.00	-57.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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				
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	(755,692.00)	755,692.00	0.00	(781,192.00)	781,192.00	0.00	0.0%
Contributions from Restricted Revenues		8990	92,734.00	(92,734.00)	0.00	(47,687.00)	47,687.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(662,958.00)	662,958.00	0.00	(828,879.00)	828,879.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,791,245.19)	567,616.20	(1,223,628.99)	(1,528,954.00)	772,069.00	(756,885.00)	-38.1%

Description			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	16,461,810.75	337,969.30	16,799,780.05	16,376,781.00	330,789.00	16,707,570.00	-0.5%
2) Federal Revenue		8100-8299	0.00	8,326,421.60	8,326,421.60	0.00	3,656,002.20	3,656,002.20	-56.1%
3) Other State Revenue		8300-8599	544,486.49	7,065,900.56	7,610,387.05	385,871.00	4,697,711.50	5,083,582.50	-33.2%
4) Other Local Revenue		8600-8799	4,475,760.74	9,191,360.95	13,667,121.69	3,125,138.00	10,651,671.08	13,776,809.08	0.8%
5) TOTAL, REVENUES			21,482,057.98	24,921,652.41	46,403,710.39	19,887,790.00	19,336,173.78	39,223,963.78	-15.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		834,234.29	6,695,989.01	7,530,223.30	1,086,194.00	6,905,128.00	7,991,322.00	6.1%
2) Instruction - Related Services	2000-2999		2,738,651.92	7,412,594.14	10,151,246.06	2,975,706.00	6,775,229.24	9,750,935.24	-3.9%
3) Pupil Services	3000-3999		1,434,270.64	1,911,669.76	3,345,940.40	1,580,149.00	1,674,914.80	3,255,063.80	-2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		24,757.00	305,123.81	329,880.81	364,706.00	0.00	364,706.00	10.6%
6) Enterprise	6000-6999		45,948.39	3,165.00	49,113.39	87,785.00	0.00	87,785.00	78.7%
7) General Administration	7000-7999		6,155,504.48	1,511,850.86	7,667,355.34	5,706,449.46	1,277,629.54	6,984,079.00	-8.9%
8) Plant Services	8000-8999		1,645,475.79	2,919,829.94	4,565,305.73	1,628,022.00	1,442,780.00	3,070,802.00	-32.7%
9) Other Outgo	9000-9999	Except 7600-7699	4,344,406.00	911,871.08	5,256,277.08	4,928,108.00	369,539.00	5,297,647.00	0.8%
10) TOTAL, EXPENDITURES			17,223,248.51	21,672,093.60	38,895,342.11	18,357,119.46	18,445,220.58	36,802,340.04	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,258,809.47	3,249,558.81	7,508,368.28	1,530,670.54	890,953.20	2,421,623.74	-67.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	552,349.69	0.00	552,349.69	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,680,636.88	95,341.80	1,775,978.68	700,075.00	56,810.00	756,885.00	-57.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(662,958.00)	662,958.00	0.00	(828,879.00)	828,879.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,791,245.19)	567,616.20	(1,223,628.99)	(1,528,954.00)	772,069.00	(756,885.00)	-38.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			2,467,564.28	3,817,175.01	6,284,739.29	1,716.54	1,663,022.20	1,664,738.74	-73.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,210,633.91	7,160,590.48	15,371,224.39	10,678,198.19	10,977,765.49	21,655,963.68	40.9%
2) Ending Balance, June 30 (E + F1e)			10,678,198.19	10,977,765.49	21,655,963.68	10,679,914.73	12,640,787.69	23,320,702.42	7.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,550.00	0.00	30,550.00	30,550.00	0.00	30,550.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	240,854.85	1,407.18	242,262.03	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,976,358.31	10,976,358.31	0.00	12,644,085.67	12,644,085.67	15.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,149,822.77	0.00	9,149,822.77	9,383,788.76	0.00	9,383,788.76	2.6%
0006-BILLOUTS-DISTRICT CONTRACTS	0000	9780	4,841.51		4,841.51			0.00	
0011-COMMUNICATIONS AND MEDIA	0000	9780	.43		.43			0.00	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780	78,059.99		78,059.99			0.00	
0014-EMPLOYEE OF THE YEAR-COUNTYWIDE	0000	9780	17,015.26		17,015.26			0.00	
0015-COUNTYWIDE RECRUITMENT & RETENTION	0000	9780	391,927.20		391,927.20			0.00	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780	1,355,104.29		1,355,104.29			0.00	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780	1,581,575.36		1,581,675.36			0.00	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780	415,827.95		415,827.95			0.00	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780	3,443.66		3,443.66			0.00	
0424-COUNTYWIDE DATA PROCESSING	0000	9780	80,524.11		80,524.11			0.00	
0660-TUPE DISCRETIONARY FUNDS	0000	9780	12,355.16		12,355.16			0.00	
0704-SLOCOE EMPLOYEE EDUCATION INCENTIVES	0000	9780	207,393.08		207,393.08			0.00	
0822-TIP/CASC	0000	9780	307,865.58		307,865.58			0.00	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0830-COE LCAP OVERSIGHT	0000	9780	223,511.10		223,511.10			0.00	
0831-DIFFERENTIATED ASSISTANCE	0000	9780	2,344,847.21		2,344,847.21			0.00	
0911-CA CL SCH TCHR CREDENTIAL PROG	0000	9780	21,186.34		21,186.34			0.00	
COMPENSATED ABSENCES ENDING FY 23-24	0000	9780	417,013.05		417,013.05			0.00	
COUNTYWIDE DISTRICT FISCAL OVERSIGHT	0000	9780	100,000.00		100,000.00			0.00	
FUTURE BOARD ACTIONS FY 24-25	0000	9780	500,000.00		500,000.00			0.00	
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780	200,000.00		200,000.00			0.00	
INTERFUND TRANSFER FUND 40 FOR FY 24-25	0000	9780	400,000.00		400,000.00			0.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES FOR FY 24-25	0000	9780	100,000.00		100,000.00			0.00	
COMPLETION OF SOLAR PROJECT	0000	9780	100,000.00		100,000.00			0.00	
INCREASE INTERFUND TRANSFER FUND 20-OPEB	0000	9780	275,000.00		275,000.00			0.00	
1100-UNRESTRICTED LOTTERY	1100	9780	12,231.49		12,231.49			0.00	
0006-BILLBOARDS-DISTRICT CONTRACTS	0000	9780			0.00	4,841.51		4,841.51	
0011-COMMUNICATIONS AND MEDIA	0000	9780			0.00	.43		.43	
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780			0.00	78,059.99		78,059.99	
0014-EMPLOYEE OF THE YEAR-COUNTYWIDE	0000	9780			0.00	17,015.26		17,015.26	
0015-COUNTYWIDE RECRUITMENT & RETENTION	0000	9780			0.00	391,927.20		391,927.20	
0101-ONE TIME FUTURE BOARD ACTIONS	0000	9780			0.00	1,355,104.29		1,355,104.29	
0240-COMMUNITY SCHOOL PROGRAM RESERVES	0000	9780			0.00	1,581,675.36		1,581,675.36	
0241-JUVENILE COURT SCHOOL PROGRAM RESERVES	0000	9780			0.00	415,827.95		415,827.95	
0244-ALTERNATIVE EDUCATION CTE DISCRETIONARY FUNDS	0000	9780			0.00	3,443.66		3,443.66	
0424-COUNTYWIDE DATA PROCESSING	0000	9780			0.00	80,524.44		80,524.44	
0660-TUPE DISCRETIONARY FUNDS	0000	9780			0.00	12,355.16		12,355.16	
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780			0.00	207,393.08		207,393.08	
0822-TIP/CASC	0000	9780			0.00	307,865.58		307,865.58	
0830-COE LCAP OVERSIGHT	0000	9780			0.00	223,511.10		223,511.10	

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
0831-DIFFERENTIATED ASSISTANCE	0000	9780			0.00	2,344,847.21		2,344,847.21	
COMPENSATED ABSENCES ENDING 06/30/24	0000	9780			0.00	417,013.05		417,013.05	
COUNTY-WIDE DISTRICT FISCAL OVERSIGHT	0000	9780			0.00	100,000.00		100,000.00	
FUTURE BOARD ACTIONS FY 24-25	0000	9780			0.00	500,000.00		500,000.00	
TECHNOLOGY INFRASTRUCTURE UPGRADES FOR 24-25	0000	9780			0.00	100,000.00		100,000.00	
COMPLETION OF SOLAR PROJECT	0000	9780			0.00	100,000.00		100,000.00	
BUSINESS DIVISION STAFFING RESERVES FOR FY 24-25	0000	9780			0.00	100,000.00		100,000.00	
INTERFUND TRANSFER FUND 40 FOR FY 24-25	0000	9780			0.00	250,000.00		250,000.00	
INCREASED INTERFUND TRANSFER FUND 20-OPEB	0000	9780			0.00	400,000.00		400,000.00	
INCREASED INTERFUND TRANSFER FUND 40	0000	9780			0.00	275,000.00		275,000.00	
1100-UNRESTRICTED LOTTERY	1100	9780			0.00	200,000.00		200,000.00	
RESOURCE 1400-EPA EXPENDITURES	1400	9780			0.00	12,231.49		12,231.49	
e) Unassigned/Unappropriated					0.00	5,152.00		5,152.00	
Reserve for Economic Uncertainties		9789	1,256,970.57	0.00	1,256,970.57	1,231,365.99	0.00	1,231,365.99	-2.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	34,209.98	(34,209.98)	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	1.00
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	0.00	100.00
5810	Other Restricted Federal	90,712.79	410,712.79
6018	Student Support and Enrichment Block Grant	174,214.34	174,214.34
6211	Literacy Coaches and Reading Specialists Grant Program	449,169.61	387,300.61
6266	Educator Effectiveness, FY 2021-22	273,130.00	106,982.00
6300	Lottery : Instructional Materials	20,636.41	20,636.41
6333	CA Community Schodis Partnership Act - Coordination Grant	177,829.02	0.00
6500	Special Education	2,121,306.74	2,398,903.74
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	25,451.18	25,451.18
6546	Mental Health-Related Services	9,498.46	37,886.66
6620	Reversing Opioid Overdoses	29,356.00	29,356.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	27,779.75	27,779.75
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	44,797.00	44,797.00
7029	Child Nutrition: Food Service Staff Training Funds	1,132.00	1,132.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	101,161.58	101,161.58
7033	Child Nutrition: School Food Best Practices Apportionment	51,769.31	51,769.31
7311	Classified School Employee Professional Development Block Grant	12,604.73	12,604.73
7339	Dual Enrollment Opportunities	199,758.03	199,758.03
7399	LCFF Equity Multiplier	255,259.00	316,314.00
7435	Learning Recovery Emergency Block Grant	75,270.08	75,270.08
7810	Other Restricted State	789,280.13	401,053.13
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	37,477.58	37,477.58
9010	Other Restricted Local	6,008,764.57	7,783,423.75
Total, Restricted Balance		10,976,358.31	12,644,085.67

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	7,544,648.33	7,777,363.00	3.1%
3) Other State Revenue		8300-8599	11,991,839.22	11,829,155.00	-1.4%
4) Other Local Revenue		8600-8799	(46,265.00)	0.00	-100.0%
5) TOTAL, REVENUES			19,490,222.55	19,606,518.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	19,760,718.55	19,606,518.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,760,718.55	19,606,518.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(270,496.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(270,496.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	264,588.86	(5,907.14)	-102.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,588.86	(5,907.14)	-102.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,588.86	(5,907.14)	-102.2%
2) Ending Balance, June 30 (E + F1e)			(5,907.14)	(5,907.14)	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	973.86	973.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,881.00)	(6,881.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	930,568.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,881.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	7,513,003.54		
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			8,436,690.57		
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	8,442,597.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,442,597.71		
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)			(5,907.14)		
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	7,544,648.33	7,777,363.00	3.1%
TOTAL, FEDERAL REVENUE			7,544,648.33	7,777,363.00	3.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	12,307,456.22	11,829,155.00	-3.9%
Prior Years	6500	8319	(315,617.00)	0.00	-100.0%
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,991,839.22	11,829,155.00	-1.4%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(46,265.00)	0.00	-100.0%
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	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(46,265.00)	0.00	-100.0%
TOTAL, REVENUES			19,490,222.55	19,606,518.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,544,648.33	7,777,363.00	3.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	12,216,070.22	11,829,155.00	-3.2%
To County Offices	6500	7222	0.00	0.00	0.0%

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)			19,760,718.55	19,606,518.00	-0.8%
TOTAL, EXPENDITURES			19,760,718.55	19,606,518.00	-0.8%

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	7,544,648.33	7,777,363.00	3.1%
3) Other State Revenue		8300-8599	11,991,839.22	11,829,155.00	-1.4%
4) Other Local Revenue		8600-8799	(46,265.00)	0.00	-100.0%
5) TOTAL, REVENUES			19,490,222.55	19,606,518.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,760,718.55	19,606,518.00	-0.8%
10) TOTAL, EXPENDITURES			19,760,718.55	19,606,518.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(270,496.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(270,496.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	264,588.86	(5,907.14)	-102.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,588.86	(5,907.14)	-102.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,588.86	(5,907.14)	-102.2%
2) Ending Balance, June 30 (E + F1e)			(5,907.14)	(5,907.14)	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	973.86	973.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,881.00)	(6,881.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	.05	.05
6500	Special Education	973.81	973.81
Total, Restricted Balance		973.86	973.86

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	284,870.36	287,482.00	0.9%
3) Other State Revenue		8300-8599	2,365,558.39	1,977,352.00	-16.4%
4) Other Local Revenue		8600-8799	1,664,766.85	565,840.00	-66.0%
5) TOTAL, REVENUES			4,315,195.60	2,830,674.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	436,431.52	440,059.00	0.8%
2) Classified Salaries		2000-2999	677,176.48	801,231.00	18.3%
3) Employee Benefits		3000-3999	568,587.20	648,743.00	14.1%
4) Books and Supplies		4000-4999	101,853.42	71,483.00	-29.8%
5) Services and Other Operating Expenditures		5000-5999	1,061,272.17	1,083,259.00	2.1%
6) Capital Outlay		6000-6999	5,697.50	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	227,663.85	213,963.00	-6.0%
9) TOTAL, EXPENDITURES			3,078,682.14	3,258,738.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,236,513.46	(428,064.00)	-134.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,841.80	7,500.00	-83.3%
b) Transfers Out		7600-7629	350,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(305,158.20)	7,500.00	-102.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			931,355.26	(420,564.00)	-145.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,666,939.50	3,598,294.76	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,666,939.50	3,598,294.76	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,666,939.50	3,598,294.76	34.9%
2) Ending Balance, June 30 (E + F1e)			3,598,294.76	3,177,730.76	-11.7%
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	3,330,744.90	2,845,840.90	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	267,549.86	317,549.86	18.7%
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780	267,549.86		
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780		317,549.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,372,573.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,997.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,593,716.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,949,292.23		
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	237,407.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	113,589.60		
6) TOTAL, LIABILITIES			350,997.47		
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)			3,598,294.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,995.96	29,226.00	4.4%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,874.40	258,256.00	0.5%
TOTAL, FEDERAL REVENUE			284,870.36	287,482.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,299.62	2,380.00	3.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,571,362.00	1,453,709.00	-7.5%
All Other State Revenue	All Other	8590	791,896.77	521,263.00	-34.2%
TOTAL, OTHER STATE REVENUE			2,365,558.39	1,977,352.00	-16.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	94,706.45	50,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	49,141.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	359,853.13	436,557.00	21.3%
All Other Fees and Contracts		8689	958,104.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	202,962.27	79,283.00	-60.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,664,766.85	565,840.00	-66.0%
TOTAL, REVENUES			4,315,195.60	2,830,674.00	-34.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	327,493.17	322,712.00	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	92,285.21	94,034.00	1.9%
Other Certificated Salaries		1900	16,653.14	23,313.00	40.0%
TOTAL, CERTIFICATED SALARIES			436,431.52	440,059.00	0.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	135,890.87	160,732.00	18.3%
Classified Support Salaries		2200	102,124.57	116,360.00	13.9%
Classified Supervisors' and Administrators' Salaries		2300	297,754.61	371,188.00	24.7%
Clerical, Technical and Office Salaries		2400	136,782.43	152,951.00	11.8%
Other Classified Salaries		2900	4,624.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			677,176.48	801,231.00	18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	73,521.50	81,722.00	11.2%
PERS		3201-3202	203,325.25	230,360.00	13.3%
OASDI/Medicare/Alternative		3301-3302	16,126.25	18,021.00	11.7%
Health and Welfare Benefits		3401-3402	219,359.75	261,242.00	19.1%
Unemployment Insurance		3501-3502	501.76	624.00	24.4%
Workers' Compensation		3601-3602	40,073.70	36,008.00	-10.1%
OPEB, Allocated		3701-3702	15,678.99	20,766.00	32.4%
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			568,587.20	648,743.00	14.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,555.70	58,283.00	-25.8%
Noncapitalized Equipment		4400	11,593.50	0.00	-100.0%
Food		4700	11,704.22	13,200.00	12.8%
TOTAL, BOOKS AND SUPPLIES			101,853.42	71,483.00	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	421,669.02	380,470.00	-9.8%
Travel and Conferences		5200	45,912.18	37,760.00	-17.8%
Dues and Memberships		5300	5,051.65	5,600.00	10.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,657.38	46,455.00	124.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,422.24	20,320.00	-20.1%
Transfers of Direct Costs		5710	0.00	1,500.00	New
Transfers of Direct Costs - Interfund		5750	21,057.50	20,193.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	515,868.81	562,656.00	9.1%
Communications		5900	5,633.39	8,305.00	47.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,061,272.17	1,083,259.00	2.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,697.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,697.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	227,663.85	213,963.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,663.85	213,963.00	-6.0%
TOTAL, EXPENDITURES			3,078,682.14	3,258,738.00	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	44,841.80	7,500.00	-83.3%

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			44,841.80	7,500.00	-83.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	350,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	0.00	-100.0%
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)			(305,158.20)	7,500.00	-102.5%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	284,870.36	287,482.00	0.9%
3) Other State Revenue		8300-8599	2,365,558.39	1,977,352.00	-16.4%
4) Other Local Revenue		8600-8799	1,664,766.85	565,840.00	-66.0%
5) TOTAL, REVENUES			4,315,195.60	2,830,674.00	-34.4%
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		28,133.05	29,545.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		2,630,132.97	2,769,064.00	5.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		227,663.85	228,303.00	0.3%
8) Plant Services	8000-8999		192,752.27	246,166.00	27.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,078,682.14	3,273,078.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,236,513.46	(442,404.00)	-135.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,841.80	7,500.00	-83.3%
b) Transfers Out		7600-7629	350,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(305,158.20)	7,500.00	-102.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			931,355.26	(434,904.00)	-146.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,666,939.50	3,598,294.76	34.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,666,939.50	3,598,294.76	34.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,666,939.50	3,598,294.76	34.9%
2) Ending Balance, June 30 (E + F1e)			3,598,294.76	3,163,390.76	-12.1%
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	3,330,744.90	2,845,840.90	-14.6%
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	267,549.86	317,549.86	18.7%
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780	267,549.86		
FUND 12 CHILD DEVELOPMENT PROGRAM RESERVES	0000	9780		317,549.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	2,880.36	2,880.36
5066	Early Education: ARP California State Preschool Program - Rate Supplements	115,707.20	115,707.20
5810	Other Restricted Federal	1,776,271.43	1,435,952.43
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	274,614.44	196,846.44
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	22,657.46	22,657.46
7810	Other Restricted State	437,967.82	502,471.82
9010	Other Restricted Local	700,646.19	569,325.19
Total, Restricted Balance		3,330,744.90	2,845,840.90

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	53,700.14	31,464.00	-41.4%
3) Other State Revenue		8300-8599	11,107.70	8,238.00	-25.8%
4) Other Local Revenue		8600-8799	(1,013.56)	0.00	-100.0%
5) TOTAL, REVENUES			63,794.28	39,702.00	-37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,064.92	12,800.00	6.1%
2) Classified Salaries		2000-2999	30,436.48	28,356.00	-6.8%
3) Employee Benefits		3000-3999	18,496.89	20,250.00	9.5%
4) Books and Supplies		4000-4999	59,067.74	61,000.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	1,572.75	3,500.00	122.5%
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	3,486.18	6,371.00	82.8%
9) TOTAL, EXPENDITURES			125,124.96	132,277.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,330.68)	(92,575.00)	50.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,601.21	92,575.00	34.9%
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			68,601.21	92,575.00	34.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,270.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609.29	7,879.82	1,193.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609.29	7,879.82	1,193.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609.29	7,879.82	1,193.3%
2) Ending Balance, June 30 (E + F1e)			7,879.82	7,879.82	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	7,927.82	7,927.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(48.00)	(48.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,697.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(48.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	7,656.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,305.55		
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	6,425.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,425.73		
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)			7,879.82		
FEDERAL REVENUE					
Child Nutrition Programs		8220	53,700.14	31,464.00	-41.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,700.14	31,464.00	-41.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	10,004.70	8,238.00	-17.7%
All Other State Revenue		8590	1,103.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			11,107.70	8,238.00	-25.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(965.56)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,013.56)	0.00	-100.0%
TOTAL, REVENUES			63,794.28	39,702.00	-37.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	12,064.92	12,800.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,064.92	12,800.00	6.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	30,015.60	28,356.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	420.88	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,436.48	28,356.00	-6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,407.36	2,445.00	-28.2%
PERS		3201-3202	7,394.28	8,081.00	9.3%
OASDI/Medicare/Alternative		3301-3302	591.06	597.00	1.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	4,696.61	6,976.00	48.5%
Unemployment Insurance		3501-3502	20.47	20.00	-2.3%
Workers' Compensation		3601-3602	1,630.67	1,193.00	-26.8%
OPEB, Allocated		3701-3702	756.44	938.00	24.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,496.89	20,250.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,042.67	9,000.00	11.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	51,025.07	52,000.00	1.9%
TOTAL, BOOKS AND SUPPLIES			59,067.74	61,000.00	3.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4.49	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,067.32	1,000.00	-6.3%
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	(1,846.06)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,347.00	2,500.00	6.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,572.75	3,500.00	122.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,486.18	6,371.00	82.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,486.18	6,371.00	82.8%
TOTAL, EXPENDITURES			125,124.96	132,277.00	5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	68,601.21	92,575.00	34.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			68,601.21	92,575.00	34.9%
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 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					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Contributions from Unrestricted Revenues		8990	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)			68,601.21	92,575.00	34.9%

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	53,700.14	31,464.00	-41.4%
3) Other State Revenue		8300-8599	11,107.70	8,238.00	-25.8%
4) Other Local Revenue		8600-8799	(1,013.56)	0.00	-100.0%
5) TOTAL, REVENUES			63,794.28	39,702.00	-37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		120,571.46	124,906.00	3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,466.18	6,371.00	82.8%
8) Plant Services	8000-8999		1,067.32	1,000.00	-6.3%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			125,124.96	132,277.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(61,330.68)	(92,575.00)	50.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,601.21	92,575.00	34.9%
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			68,601.21	92,575.00	34.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,270.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	609.29	7,879.82	1,193.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609.29	7,879.82	1,193.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609.29	7,879.82	1,193.3%
2) Ending Balance, June 30 (E + F1e)			7,879.82	7,879.82	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	7,927.82	7,927.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(48.00)	(48.00)	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	7,927.82	7,927.82
Total, Restricted Balance		7,927.82	7,927.82

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	15,451.17	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	382.07	0.00	-100.0%
5) TOTAL, REVENUES			15,833.24	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,133.48	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,133.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,699.76	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	2,349.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,349.69)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(350.00)	.07	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(350.00)	.07	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(350.00)	.07	-100.0%
2) Ending Balance, June 30 (E + F1e)			.07	.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	.07	.07	0.0%
FUND 16 FOREST RESERVES	0000	9780	.07		
FUND 16 FOREST RESERVES	0000	9780		.07	
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	.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 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			.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			.07		
FEDERAL REVENUE					
Forest Reserve Funds		8260	2,317.69	0.00	-100.0%
Pass-Through Revenues from					
Federal Sources		8287	13,133.48	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,451.17	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	32.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	350.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			382.07	0.00	-100.0%
TOTAL, REVENUES			15,833.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,133.48	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	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)			13,133.48	0.00	-100.0%
TOTAL, EXPENDITURES			13,133.48	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	2,349.69	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,349.69	0.00	-100.0%

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	15,451.17	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	382.07	0.00	-100.0%
5) TOTAL, REVENUES			15,833.24	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,133.48	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,133.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,699.76	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	2,349.69	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,349.69)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(350.00)	.07	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(350.00)	.07	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(350.00)	.07	-100.0%
2) Ending Balance, June 30 (E + F1e)			.07	.07	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	.07	.07	0.0%
FUND 16 FOREST RESERVES	0000	9780	.07		
FUND 16 FOREST RESERVES	0000	9780		.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	21,944.72	10,000.00	-54.4%
5) TOTAL, REVENUES			21,944.72	10,000.00	-54.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,944.72	10,000.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,944.72	10,000.00	-54.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,264.10	436,208.82	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,264.10	436,208.82	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,264.10	436,208.82	5.3%
2) Ending Balance, June 30 (E + F1e)			436,208.82	446,208.82	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	76,208.82	86,208.82	13.1%
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	76,208.82		
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		86,208.82	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	439,355.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,147.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Collections Awaiting Deposit		0140	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			436,208.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			436,208.82		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,908.72	10,000.00	-22.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,036.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,944.72	10,000.00	-54.4%
TOTAL, REVENUES			21,944.72	10,000.00	-54.4%
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					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+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	21,944.72	10,000.00	-54.4%
5) TOTAL, REVENUES			21,944.72	10,000.00	-54.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,944.72	10,000.00	-54.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,944.72	10,000.00	-54.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	414,264.10	436,208.82	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			414,264.10	436,208.82	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			414,264.10	436,208.82	5.3%
2) Ending Balance, June 30 (E + F1e)			436,208.82	446,208.82	2.3%
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	76,208.82	86,208.82	13.1%
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	76,208.82		
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780		86,208.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	360,000.00	360,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	114,910.89	50,000.00	-56.5%
5) TOTAL, REVENUES			114,910.89	50,000.00	-56.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,910.89	50,000.00	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	600,000.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514,910.89	650,000.00	26.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,029,632.36	2,544,543.25	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,029,632.36	2,544,543.25	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,029,632.36	2,544,543.25	25.4%
2) Ending Balance, June 30 (E + F1e)			2,544,543.25	3,194,543.25	25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,544,543.25	3,194,543.25	25.5%
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780	2,544,543.25		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		3,194,543.25	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,548,368.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,256.00)		
b) In Banks		9120	14,430.39		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9110	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			2,544,543.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,544,543.25		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	68,434.89	50,000.00	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,476.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			114,910.89	50,000.00	-56.5%
TOTAL, REVENUES			114,910.89	50,000.00	-56.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	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	200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			400,000.00	600,000.00	50.0%

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	114,910.89	50,000.00	-56.5%
5) TOTAL, REVENUES			114,910.89	50,000.00	-56.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,910.89	50,000.00	-56.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	0.0%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	600,000.00	50.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514,910.89	650,000.00	26.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,029,632.36	2,544,543.25	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,029,632.36	2,544,543.25	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,029,632.36	2,544,543.25	25.4%
2) Ending Balance, June 30 (E + F1e)			2,544,543.25	3,194,543.25	25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,544,543.25	3,194,543.25	25.5%
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780	2,544,543.25		
FUND 20 FUTURE OPEB EXPENDITURES	0000	9780		3,194,543.25	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	(72,537.88)	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,714.99	0.00	-100.0%
5) TOTAL, REVENUES			(70,822.89)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			(70,822.89)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,535.67	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			2,535.67	0.00	+100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,287.22)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,287.22	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,287.22	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,287.22	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(72,537.88)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(72,537.88)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,714.99	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,714.99	0.00	-100.0%
TOTAL, REVENUES			(70,822.89)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	2,535.67	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,535.67	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
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%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
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)			2,535.67	0.00	-100.0%

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	(72,537.88)	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,714.99	0.00	-100.0%
5) TOTAL, REVENUES			(70,822.89)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			(70,822.89)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,535.67	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			2,535.67	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(68,287.22)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,287.22	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,287.22	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,287.22	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	45,948.69	25,000.00	-45.6%
5) TOTAL, REVENUES			45,948.69	25,000.00	-45.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,185,679.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,185,679.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,139,731.29)	25,000.00	-102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,060,000.00	56,810.00	-94.6%
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			1,060,000.00	56,810.00	-94.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,731.29)	81,810.00	-202.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,569.18	460,837.89	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,569.18	460,837.89	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,569.18	460,837.89	-14.7%
2) Ending Balance, June 30 (E + F1e)			460,837.89	542,647.89	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	460,837.89	542,647.89	17.8%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	460,837.89		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		542,647.89	
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	532,121.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,812.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	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			528,309.18		
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	67,471.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			67,471.29		
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)			460,837.89		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,855.69	25,000.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,093.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,948.69	25,000.00	-45.6%
TOTAL, REVENUES			45,948.69	25,000.00	-45.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,501.51	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,153,647.47	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	28,531.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,185,679.98	0.00	-100.0%
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					
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			1,185,679.98	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,060,000.00	56,810.00	-94.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,060,000.00	56,810.00	-94.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			1,060,000.00	56,810.00	-94.6%

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	45,948.69	25,000.00	-45.6%
5) TOTAL, REVENUES			45,948.69	25,000.00	-45.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,185,679.98	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,185,679.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,139,731.29)	25,000.00	-102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,060,000.00	56,810.00	-94.6%
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			1,060,000.00	56,810.00	-94.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(79,731.29)	81,810.00	-202.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,569.18	460,837.89	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,569.18	460,837.89	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,569.18	460,837.89	-14.7%
2) Ending Balance, June 30 (E + F1e)			460,837.89	542,647.89	17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	460,837.89	542,647.89	17.8%
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780	460,837.89		
FUND 40 CAPITAL OUTLAY EXPENDITURES	0000	9780		542,647.89	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	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	22.02	17.84	22.02	15.00	15.00	15.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	58.59	61.79	61.79	58.59	48.00	48.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	80.61	79.63	83.81	73.59	63.00	63.00
2. District Funded County Program ADA						
a. County Community Schools	16.75	16.80	16.80	16.75	16.75	16.75
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.03	1.03	1.03	1.03	1.03	1.03
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)	17.78	17.83	17.83	17.78	17.78	17.78
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	98.39	97.46	101.64	91.37	80.78	80.78
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	30,642.80	30,502.29	30,502.29	30,625.02	28,611.63	28,611.63
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,380,682.00	0.00	2,380,682.00	0.00	0.00	2,380,682.00
Work in Progress	380,303.00		380,303.00	1,018,938.10	0.00	1,399,241.10
Total capital assets not being depreciated	2,760,985.00	0.00	2,760,985.00	1,018,938.10	0.00	3,779,923.10
Capital assets being depreciated:						
Land Improvements	1,185,626.00		1,185,626.00			1,185,626.00
Buildings	35,354,834.88		35,354,834.88	2,052,776.84		37,407,611.72
Equipment	3,555,672.00		3,555,672.00	728,399.00		4,284,071.00
Total capital assets being depreciated	40,096,132.88	0.00	40,096,132.88	2,781,175.84	0.00	42,877,308.72
Accumulated Depreciation for:						
Land Improvements	(483,632.95)		(483,632.95)	(103,106.00)		(586,738.95)
Buildings	(20,178,013.00)		(20,178,013.00)	(849,563.00)		(21,027,576.00)
Equipment	(2,331,772.37)		(2,331,772.37)	(19,260.00)		(2,351,032.37)
Total accumulated depreciation	(22,993,418.32)	0.00	(22,993,418.32)	(971,929.00)	0.00	(23,965,347.32)
Total capital assets being depreciated, net excluding lease and subscription assets	17,102,714.56	0.00	17,102,714.56	1,809,246.84	0.00	18,911,961.40
Lease Assets		273,036.00	273,036.00	264,798.00	63,228.00	474,806.00
Accumulated amortization for lease assets		(125,543.00)	(125,543.00)	(98,172.00)	(63,228.00)	(160,487.00)
Total lease assets, net	0.00	147,493.00	147,493.00	166,626.00	0.00	314,119.00
Subscription Assets		316,602.00	316,602.00	46,997.00		363,599.00
Accumulated amortization for subscription assets		(87,215.00)	(87,215.00)	(108,362.00)		(195,577.00)
Total subscription assets, net	0.00	229,387.00	229,387.00	(61,365.00)	0.00	168,022.00
Governmental activity capital assets, net	19,863,699.56	376,880.00	20,240,579.56	2,933,445.94	0.00	23,174,025.50
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	169,057.00	4,177.00	173,234.00	264,798.00	116,966.00	321,066.00	92,814.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	11,980,991.00	7,920,612.00	19,901,603.00	2,156,558.00		22,058,161.00	
Total/Net OPEB Liability	7,539,770.00	924,610.00	8,464,380.00		547,109.00	7,917,271.00	
Compensated Absences Payable	370,719.61	36,868.39	407,588.00	9,425.00		417,013.00	
Subscription Liability		175,449.00	175,449.00		41,445.00	134,004.00	50,043.00
Governmental activities long-term liabilities	20,060,537.61	9,061,716.39	29,122,254.00	2,430,781.00	705,520.00	30,847,515.00	142,857.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	40,671,320.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,436,089.86
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	35,679.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,093,182.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,344,406.00
5. Interfund Transfers Out	All	9300	7600-7629	1,775,978.68
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	730,771.88
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,682,662.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,662,680.70
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	61,330.68
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				20,633,880.91
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)				79.63
B. Expenditures per ADA (Line I.E divided by Line II.A)				259,121.95

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	18,592,564.30	303,949.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	18,592,564.30	303,949.06
B. Required effort (Line A.2 times 90%)	16,733,307.87	273,554.15
C. Current year expenditures (Line I.E and Line II.B)	20,633,880.91	259,121.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	14,432.20

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.) 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)	MOE Met	
	0.00%	5.28%
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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA (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.	1,245,060.00		1,245,060.00			1,245,060.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	28,030,416.23		28,030,416.23			27,126,090.35
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	29,275,476.23		29,275,476.23			28,371,150.35
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	61.17		61.17			79.63
5. Other ADA (Preload/Line B4, PY column)	29,098.14		29,098.14			29,797.26
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)						
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,245,060.00		1,245,060.00			1,245,060.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	7,044,595.00		7,044,595.00			7,044,595.00
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)						
13. Adjustments to Other Services Portion (Lines A11 minus A12)	0.00		0.00	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						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	30,847,939.77	0.00	30,847,939.77	30,707,624.00	0.00	30,707,624.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. 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)	30,847,939.77	0.00	30,847,939.77	30,707,624.00	0.00	30,707,624.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			5,355,636.14			7,009,135.23
20b. Qualified Capital Outlay Projects						
OTHER 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)			5,355,636.14			7,009,135.23
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	2,040,393.00		2,040,393.00	1,976,485.00		1,976,485.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	2,040,393.00	0.00	2,040,393.00	1,976,485.00	0.00	1,976,485.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	46,403,710.39		46,403,710.39	39,223,963.78		39,223,963.78
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,153,604.23		1,153,604.23	1,153,604.23		1,153,604.23
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,245,060.00			1,245,060.00
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.3018			0.7912
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,692,783.48			1,020,751.78
5. Revised Prior Year Other Services Limit						

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,032,877.61
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. 0.00
 - 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.

Not applicable

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,790,321.09

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) 10.82%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,226,261.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 688,891.99

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	57,588.00
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)	245,614.53
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)	(6,881.30)
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,211,475.16
9. Carry-Forward Adjustment (Part IV, Line F)	105,882.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,317,357.82
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,638,383.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,964,009.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,228,560.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	329,880.81
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	49,113.39
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,336,024.86
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)	2,232,529.44
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)	1,048,531.69
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)	2,024,390.36
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)	42,451.30
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,411,947.55
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	70,613.71
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)	29,376,437.10
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)	10.93%
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)	11.29%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,211,475.16
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(167,948.78)
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 (10.00%) times Part III, Line B19); zero if negative	105,882.67
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	105,882.67
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	105,882.67

Approved indirect cost rate: 10.00%
Highest rate used in any program: 10.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	326,982.49	32,698.25	10.00%
01	3025	103,809.62	10,380.96	10.00%
01	3060	1,081,268.51	103,945.38	9.61%
01	3061	195,438.10	19,484.51	9.97%
01	3110	77,142.92	7,714.31	10.00%
01	3182	17,859.23	1,552.00	8.69%
01	3183	49,822.73	4,982.27	10.00%
01	3212	327,675.09	32,767.51	10.00%
01	3213	969,252.19	96,925.12	10.00%
01	3310	51,210.15	4,881.85	9.53%
01	3315	36,291.46	3,389.54	9.34%
01	3345	2,250.00	201.00	8.93%
01	3385	56,502.00	5,650.00	10.00%
01	3395	8,408.47	764.41	9.09%
01	4035	8,559.43	855.94	10.00%
01	5630	86,439.59	8,643.96	10.00%
01	5632	46,833.88	4,683.39	10.00%
01	5633	224,494.56	22,449.45	10.00%
01	5634	9,077.85	699.88	7.71%
01	5810	114,744.79	11,474.48	10.00%
01	6211	755.39	75.00	9.93%
01	6333	183,231.24	18,323.12	10.00%
01	6383	112,612.76	11,261.28	10.00%
01	6387	96,169.65	1,831.37	1.90%
01	6500	5,210,504.45	509,604.46	9.78%
01	6510	651,896.16	64,911.00	9.96%
01	6520	129,787.43	12,450.89	9.59%
01	6536	25,600.00	259.16	1.01%
01	6546	402,062.00	18,181.00	4.52%
01	6680	34,090.91	3,409.09	10.00%
01	6685	34,090.91	3,409.09	10.00%
01	6690	296,572.21	29,657.22	10.00%
01	6762	11,124.77	1,112.48	10.00%
01	7311	5,918.43	591.84	10.00%
01	7339	219.97	22.00	10.00%
01	7366	231,325.71	22,949.66	9.92%
01	7368	84,429.36	8,442.94	10.00%

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

40 10405 0000000
Form ICR
E8AWAF86CA(2023-24)

01	7412	27,005.90	2,700.59	10.00%
01	7413	27,006.12	2,700.60	10.00%
01	7422	206,701.61	20,670.16	10.00%
01	7435	26,865.64	2,686.56	10.00%
01	7810	467,990.58	38,946.72	8.32%
01	8150	553,588.81	55,339.00	10.00%
01	9010	2,716,772.08	122,066.84	4.49%
12	5035	135,333.18	13,532.82	10.00%
12	5055	111,583.50	11,158.00	10.00%
12	5059	31,587.61	3,158.76	10.00%
12	5320	24,567.32	1,243.11	5.06%
12	5810	301,454.23	24,116.34	8.00%
12	6057	64,561.44	6,456.15	10.00%
12	6102	76,724.00	7,672.40	10.00%
12	6105	1,078,464.62	107,846.46	10.00%
12	6127	144,318.18	14,431.82	10.00%
12	9010	404,770.64	38,047.99	9.40%
13	5310	68,896.71	3,486.18	5.06%

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

40 10405 0000000
Form L
E8AWAF86CA(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	8,566.93		9,869.68	18,436.61
2. State Lottery Revenue	8560	24,327.62		13,247.73	37,575.35
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		32,894.55	0.00	23,117.41	56,011.96
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	20,483.03		281.00	20,764.03
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	180.03			180.03
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			2,200.00	2,200.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		20,663.06	0.00	2,481.00	23,144.06
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	12,231.49	0.00	20,636.41	32,867.90
D. COMMENTS:					
Object 5823 was used to purchase "internet based publications/instructional materials"					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110 Regular Education, K-12	180.23	0.00	180.23	21.69		201.92
	3100 Alternative Schools	71,335.99	0.00	71,335.99	8,584.42		79,920.41
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3500 County Community Schools	2,802,645.86	431,676.82	3,034,322.68	365,143.71		3,399,466.39
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3600 Juvenile Courts	949,462.71	216,756.00	1,166,218.71	140,340.19		1,306,558.90
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	1,712,779.38	85,988.33	1,798,747.71	216,457.34		2,015,205.05
Other Goals	4110 Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630 Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760 Bilingual	0.00	0.00	0.00	0.00		0.00
	4850 Migrant Education	1,746,053.51	0.00	1,746,053.51	210,116.23		1,956,169.74
	4900 Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	7,657,963.22	581,010.02	8,238,973.24	981,459.89		9,220,433.13
	6000 Regional Occupational Ctr/Prg (ROCC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	730,771.88	21,856.43	752,628.31	90,569.63		843,197.94
Other Costs	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100 Community Services	0.00	0.00	0.00	0.00		0.00
	8500 Child Care and Development Services	336,835.11	646,986.71	983,821.82	118,390.95		1,102,212.77
	8600 County Services to Districts	10,167,804.22	0.00	10,167,804.22	1,223,571.16		11,391,375.38
	Food Services					6,979.43	6,979.43
	Enterprise					49,113.39	49,113.39
	Facilities Acquisition & Construction					2,183,085.96	2,183,085.96
	Other Outgo					7,032,255.76	7,032,255.76
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)						
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
Total County School Service and Charter Schools Funds Expenditures		25,975,832.11	1,984,254.31	27,960,086.42	3,439,799.84	9,271,434.54	40,671,320.80

Goal	Type of Program	Instruction (Functions 1000- 1999)	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 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	0.00	180.23	0.00	0.00	0.00	0.00	0.00			0.00	0.00	180.23
	3100 Alternative Schools	15,341.72	40,980.61	0.00	2,560.11	12,453.55	0.00	0.00			0.00	0.00	71,335.99
	3300 Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3500 County Community Schools	728,762.03	302,639.65	1,757.00	316,858.38	595,836.21	483,055.53	0.00			172,737.06	0.00	2,602,845.86
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3600 Juvenile Courts	657,232.65	113,426.83	229.00	111,918.47	66,655.76	0.00	0.00			0.00	0.00	949,462.71
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3800 Career Technical Education	177,917.68	1,533,126.24	0.00	0.00	0.00	0.00	0.00			1,735.46	0.00	1,712,779.38
Other Goals	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4510 Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4620 Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4830 Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4850 Migrant Education	908,336.27	186,895.71	74,403.43	0.00	576,416.10	0.00	0.00			0.00	0.00	1,746,063.51
	4900 Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	5000-5999 Special Education	4,318,500.76	1,694,125.27	408.00	388,953.34	1,097,161.59	0.00	0.00			123,244.26	35,570.00	7,657,963.22
	5000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	723,132.19	7,552.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.60	0.00	730,771.88
Total Direct Charged Costs	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		329,890.81	0.00	6,954.30	0.00	336,835.11
Total Direct Charged Costs	8600 County Services to Districts		£,156,253.31	193,076.62	0.00	441,441.95	65,938.28			4,227,555.50	83,538.56	0.00	10,167,804.22
		7,530,223.30	£,035,179.94	269,874.05	820,290.30	2,789,967.16	546,993.81	0.00	329,890.81	4,227,555.50	389,297.24	35,570.00	25,975,332.11

* Functions 7100-7199 for goals 8100 and 8500

Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
			Full-Time Equivalents	Classroom Units	Pupils Transported		
	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
	1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00
	3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
	3500	County Community Schools	3,621.62	428,055.20	0.00	0.00	431,676.82
	3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
	3600	Juvenile Courts	2,728.40	214,027.60	0.00	0.00	216,756.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
	3800	Career Technical Education	357.28	85,611.04	0.00	0.00	85,968.33
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
	4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	13,836.88	587,173.14	0.00	0.00	581,010.02
	6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals							
	7110	Nonagency - Educational	453.67	21,402.76	0.00	0.00	21,856.43
	7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00	0.00
	8500	Child Care and Development Svcs.	4,903.91	642,082.80	0.00	0.00	646,986.71
	8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00
Other Funds							
	**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	0.00
	**	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
	**	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00	0.00
Total Allocated Support Costs			25,901.77	1,956,352.54	0.00	0.00	1,984,254.31

A.		Central Administration Costs in County School Service and Charter Schools Funds	
1		Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7190, Goals 0000-6999 and 9000, Objects 1000-7999)	471,274.95
2		External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	57,588.00
3		Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,294,636.48
4		Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	947,450.44
5		Total Central Administration Costs in County School Service and Charter Schools Funds	3,570,949.87
B.		Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1		Total Direct Charged Costs (from Form PCR, Column 1, Total)	25,975,832.11
2		Total Allocated Costs (from Form PCR, Column 2, Total)	1,984,254.31
3		Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	27,960,086.42
C.		Direct Charged Costs In Other Funds	
1		Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2		Child Development (Fund 12, Objects 1000-5999, except 5100)	2,423,651.77
3		Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	121,638.78
4		Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5		Total Direct Charged Costs in Other Funds	2,545,290.55
D.		Total Direct Charged and Allocated Costs (B3 + C5)	30,505,376.97
E.		Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	12.03%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	6,979.43				6,979.43
Enterprise (Objects 1000-5999, 6400-6920)		49,113.39			49,113.39
Facilities Acquisition & Construction (Objects 1000-6700)			2,183,085.96		2,183,085.96
Other Outgo (Objects 1000 - 7999)				7,032,255.76	7,032,255.76
Total Other Costs	6,979.43	49,113.39	2,183,085.96	7,032,255.76	9,271,434.54

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	18,882.70	0.00	7,019.07	0.00	1,958,352.53	0.00	0.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)		
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12									
3100 Alternative Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3500 County Community Schools	4.46		4.46		4.00				
3550 Community Day Schools									
3600 Juvenile Courts									
3700 Specialized Secondary Programs	3.36		3.36		2.00				
3800 Career Technical Education	.44		.44		.80				
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
4900 Other Supplemental Education									
5000-5999 Special Education (allocated to 5001)	17.04		17.04		5.30				
6000 ROC/P									
Other Goals Description									
7110 Nonagency - Educational	.56		.56		.20				
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services	6.04		6.04		6.00				
8600 County Services to Districts									
Other Funds Description									
- - Adult Education (Fund 11)									
- - Child Development (Fund 12)									

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
-- Cafeteria (Funds 13 & 61)	31.90	0.00	31.90	0.00	18.30	0.00	0.00
C. Total Allocation Factors							

Current LEA:	40-10405-0000000 San Luis Obispo County Office of Education	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AJ	San Luis Obispo County	(from Form SEA)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	139,867.31	236,496.00	326,719.92	366,267.86	31,670.16	1,632,014.68	112,900.54	2,845,936.47
2000-2999	Classified Salaries	173,103.87	285,422.66	0.00	133,777.67	19,629.12	1,259,818.74	0.00	1,871,752.06
3000-3999	Employee Benefits	140,426.31	215,201.16	148,444.84	228,423.51	24,038.84	1,482,696.62	61,076.25	2,300,307.53
4000-4999	Books and Supplies	16,170.33	45,964.29	0.00	803.15	0.00	116,360.26	0.00	179,298.03
5000-5999	Services and Other Operating Expenditures	107,722.95	140,568.04	19,468.63	86,057.73	2,390.40	278,438.17	468.00	635,113.92
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	577,290.77	923,652.15	494,633.39	815,329.92	77,728.52	4,769,328.47	174,444.79	7,832,408.01
7350	Transfers of Indirect Costs - Interfund	445,044.76	94,946.07	0.00	73,397.00	6,980.48	0.00	0.00	620,368.31
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Indirect Costs and PCR Allocations									
TOTAL COSTS									
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	3,000.00	65,151.00	0.00	5,488.98	31,670.16	129,347.21	27,297.00	261,954.35
2000-2999	Classified Salaries	3,000.00	12,000.00	0.00	0.00	19,629.12	86,228.64	0.00	120,857.76
3000-3999	Employee Benefits	577.50	16,361.70	0.00	754.74	21,142.84	59,663.97	16,233.00	114,733.75
4000-4999	Books and Supplies	1,739.04	4,325.50	0.00	0.00	0.00	27,600.33	0.00	33,664.87
5000-5999	Services and Other Operating Expenditures	113.83	26,409.48	10,446.62	32,000.00	2,390.40	28,353.18	0.00	99,713.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	8,430.37	124,247.68	10,446.62	38,243.72	74,832.52	331,193.33	43,530.00	630,924.24
7350	Transfers of Indirect Costs - Interfund	2,256.32	0.00	0.00	0.00	6,980.48	0.00	0.00	9,236.80
Total Indirect Costs									
TOTAL BEFORE OBJECT 8980									
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	10,686.69	124,247.68	10,446.62	38,243.72	81,813.00	331,193.33	43,530.00	640,161.04
TOTAL COSTS									
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	136,867.31	171,345.00	326,719.92	360,778.88	0.00	1,502,667.47	85,603.54	2,583,982.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	170,103.87	273,422.66	0.00	133,777.67	0.00	1,173,590.10	0.00	1,750,894.30
3000-3999	Employee Benefits	139,848.81	198,839.46	148,444.84	227,668.77	2,896.00	1,423,032.65	44,843.25	2,185,573.78
4000-4999	Books and Supplies	14,431.29	41,638.79	0.00	803.15	0.00	88,759.93	0.00	145,633.16
5000-5999	Services and Other Operating Expenditures	107,609.12	114,158.56	9,022.01	54,057.73	0.00	250,084.99	468.00	535,400.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	568,860.40	799,404.47	484,186.77	777,086.20	2,896.00	4,438,135.14	130,914.79	7,201,483.77
7350	Transfers of Indirect Costs - Interfund	442,798.44	94,946.07	0.00	73,397.00	0.00	0.00	0.00	611,131.51
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs and PCR Allocations	581,010.02						0.00	581,010.02
	TOTAL BEFORE OBJECT 8980	1,023,798.46	94,946.07	0.00	73,397.00	0.00	0.00	0.00	1,192,141.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	1,592,658.86	894,350.54	484,186.77	850,483.20	2,896.00	4,438,135.14	130,914.79	8,393,625.30
	TOTAL COSTS								0.00
									8,393,625.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	9,000.00	511.02	0.00	80,254.94	0.00	89,765.96
2000-2999	Classified Salaries	45,317.08	0.00	0.00	6,000.00	0.00	94,904.18	0.00	146,221.26
3000-3999	Employee Benefits	20,489.95	0.00	1,237.50	400.26	0.00	41,810.02	0.00	63,937.73
4000-4999	Books and Supplies	6,030.71	1,221.78	0.00	0.00	0.00	3,285.35	0.00	10,537.84
5000-5999	Services and Other Operating Expenditures	73,579.16	14,731.46	0.00	0.00	0.00	(47,138.43)	0.00	41,172.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	145,416.90	15,953.24	10,237.50	6,911.28	0.00	173,116.06	0.00	351,634.98
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	145,416.90	15,953.24	10,237.50	6,911.28	0.00	173,116.06	0.00	351,634.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1.00
	TOTAL COSTS								351,635.98

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

2022-23 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section			
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		• 7,093,117.68	143,989.98
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)		7,093,117.68	143,989.98
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		135.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		135.00	

SELPA: San Luis Obispo County (A-J)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksh.t.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

1. Certificated and Classified Special Education OPEN positions

State and Local	Local Only
	309,509.62
0.00	309,509.62

Total exempt reductions

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

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

SELPA:

San Luis Obispo County (A-J)

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

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

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

SECTION 3

Column A Column B Column C

SELPA:

San Luis Obispo County (AJ)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
9,033,786.34		
640,161.04		
8,393,625.30	7,093,117.68	
	0.00	
	7,093,117.68	
	0.00	
	0.00	
8,393,625.30	7,093,117.68	1,300,507.62

Actual FY 2023-24	Comparison Year 2019-20	Difference
9,033,786.34		
640,161.04		
8,393,625.30	8,785,870.64	
	0.00	
	8,785,870.64	
	0.00	
	0.00	
8,393,625.30	8,785,870.64	
160.00	115.00	
52,480.16	76,398.88	(23,938.72)

SELPA:

San Luis Obispo County (AJ)

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.
- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources
- If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

FY 2023-24	2021-22	Difference
351,635.98	394,370.83	
	0.00	
	394,370.83	
	309,509.62	
	0.00	
351,635.98	84,861.21	266,774.77

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.
- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources
- b. Special education unduplicated pupil count
- c. Per capita local expenditures(B2a/ B2b)
- If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Actual	Comparison Year	Difference
FY 2023-24	2021-22	
351,635.98	394,370.83	
	0.00	
	394,370.83	
	309,509.62	
	0.00	
351,635.98	84,861.21	
160.00	117.00	
2,197.72	725.31	1,472.42

Katy Bates

Contact Name

Fiscal Specialist II

Title

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Email Address

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
3000-3999	Employee Benefits						
4000-4899	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

San Luis Obispo County (AJ)

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA:

San Luis Obispo County (AJ)

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT				
				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	190,726.00	180,897.00	335,778.00	342,147.00	33,598.74	1,674,436.38	155,364.00	2,912,947.12
2000-2999	Classified Salaries	200,852.00	292,647.40	0.00	131,950.00	19,062.00	1,264,382.00	0.00	1,908,893.40
3000-3999	Employee Benefits	427,005.00	187,363.40	119,446.00	195,939.00	21,332.00	1,184,785.62	62,040.00	2,197,911.02
4000-4999	Books and Supplies	25,130.00	10,000.00	0.00	0.00	0.00	130,147.00	0.00	165,277.00
5000-5999	Services and Other Operating Expenditures	122,931.00	137,159.50	9,817.00	16,550.00	4,094.00	366,051.00	400.00	657,002.50
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	966,644.00	808,067.30	465,041.00	686,586.00	78,086.74	4,619,802.00	217,804.00	7,842,031.04
7310	Transfers of Indirect Costs	466,169.00	88,002.00	0.00	66,282.00	5,617.46	0.00		626,070.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	466,169.00	88,002.00	0.00	66,282.00	5,617.46	0.00	0.00	626,070.46
	TOTAL COSTS	1,432,813.00	896,069.30	465,041.00	752,868.00	83,704.20	4,619,802.00	217,804.00	8,468,101.50
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	190,726.00	180,897.00	335,778.00	342,147.00	0.00	1,603,251.38	125,196.00	2,777,995.38
2000-2999	Classified Salaries	200,852.00	292,647.40	0.00	131,950.00	0.00	1,264,382.00	0.00	1,889,831.40
3000-3999	Employee Benefits	427,005.00	187,363.40	119,446.00	195,939.00	0.00	1,170,500.62	49,830.00	2,150,084.02
4000-4999	Books and Supplies	23,913.00	10,000.00	0.00	0.00	0.00	130,147.00	0.00	164,060.00
5000-5999	Services and Other Operating Expenditures	122,931.00	131,281.50	3,425.00	16,550.00	0.00	252,480.00	400.00	527,067.50
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	965,427.00	802,189.30	458,649.00	686,586.00	0.00	4,420,761.00	175,426.00	7,509,038.30
7310	Transfers of Indirect Costs	463,554.00	88,002.00	0.00	66,282.00	0.00	0.00		617,838.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	463,554.00	88,002.00	0.00	66,282.00	0.00	0.00	0.00	617,838.00
	TOTAL BEFORE OBJECT 8980	1,428,981.00	890,191.30	458,649.00	752,868.00	0.00	4,420,761.00	175,426.00	8,126,876.30
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
TOTAL COSTS									
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
8,126,876.30									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	80,843.00		80,843.00
2000-2999	Classified Salaries	56,559.00	0.00	0.00	0.00	0.00	118,325.00		174,884.00
3000-3999	Employee Benefits	35,586.00	0.00	0.00	0.00	0.00	29,494.00		65,080.00
4000-4999	Books and Supplies	12,813.00	0.00	0.00	0.00	0.00	305.00		13,118.00
5000-5999	Services and Other Operating Expenditures	66,750.00	1,500.00	0.00	0.00	0.00	(56,483.00)		11,767.00
6000-6999	Capital Outlay (except objec:s 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	171,708.00	1,500.00	0.00	0.00	0.00	172,484.00	0.00	345,692.00
7310	Transfers of Indirect Costs	13,975.00	0.00	0.00	0.00	0.00	0.00		13,975.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,975.00	0.00	0.00	0.00	0.00	0.00		13,975.00
	TOTAL BEFORE OBJECT 8980	185,683.00	1,500.00	0.00	0.00	0.00	172,484.00	0.00	359,667.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								359,667.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	139,867.31	236,496.00	326,719.92	366,267.86	31,670.16	1,632,014.68	0.00	112,900.54	2,845,936.47
2000-2999	Classified Salaries	173,103.87	285,422.66	0.00	133,777.67	19,629.12	1,259,818.74	0.00	0.00	1,871,752.06
3000-3999	Employee Benefits	140,426.31	215,201.16	148,444.84	228,423.51	24,038.84	1,482,696.62	0.00	61,076.25	2,300,307.53
4000-4999	Books and Supplies	16,170.33	45,964.29	0.00	803.15	0.00	116,360.26	0.00	0.00	179,298.03
5000-5999	Services and Other Operating Expenditures	107,722.95	140,568.04	19,468.63	86,057.73	2,390.40	278,438.17	0.00	468.00	635,113.92
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	577,290.77	923,652.15	494,633.39	815,329.92	77,728.52	4,769,328.47	0.00	174,444.79	7,832,408.01
7350	Transfers of Indirect Costs - Interfund	445,044.76	94,946.07	0.00	73,397.00	6,980.48	0.00	0.00		620,368.31
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	581,010.02								581,010.02
TOTAL COSTS										
		445,044.76	94,946.07	0.00	73,397.00	6,980.48	0.00	0.00	0.00	620,368.31
		1,022,335.53	1,018,598.22	494,633.39	888,726.92	84,709.00	4,769,328.47	0.00	174,444.79	8,452,776.32
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	3,000.00	65,151.00	0.00	5,488.98	31,670.16	129,347.21	0.00	27,297.00	261,954.35
2000-2999	Classified Salaries	3,000.00	12,000.00	0.00	0.00	19,629.12	86,228.64	0.00	0.00	120,857.76
3000-3999	Employee Benefits	577.50	16,361.70	0.00	754.74	21,142.84	59,663.97	0.00	16,233.00	114,733.75
4000-4999	Books and Supplies	1,739.04	4,325.50	0.00	0.00	0.00	27,600.33	0.00		33,664.87
5000-5999	Services and Other Operating Expenditures	113.83	26,409.48	10,446.62	32,000.00	2,390.40	28,353.18	0.00		99,713.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	8,430.37	124,247.68	10,446.62	38,243.72	74,832.52	331,193.33	0.00	43,530.00	630,924.24
7350	Transfers of Indirect Costs - Interfund	2,256.32	0.00	0.00	0.00	6,980.48	0.00	0.00		9,236.80
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		2,256.32	0.00	0.00	0.00	6,980.48	0.00	0.00	0.00	9,236.80
		10,686.69	124,247.68	10,446.62	38,243.72	81,813.00	331,193.33	0.00	43,530.00	640,161.04
TOTAL BEFORE OBJECT 8980										
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
TOTAL COSTS										
										640,161.04

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	136,867.31	171,345.00	326,719.92	360,778.88	0.00	1,502,667.47	0.00	85,603.54	2,583,982.12
2000-2999	Classified Salaries	170,103.87	273,422.66	0.00	133,777.67	0.00	1,173,590.10	0.00	0.00	1,750,894.30
3000-3999	Employee Benefits	139,848.81	198,839.46	148,444.84	227,668.77	2,896.00	1,423,032.65	0.00	44,843.25	2,185,573.78
4000-4999	Books and Supplies	14,431.29	41,638.79	0.00	803.15	0.00	88,759.93	0.00	0.00	145,633.16
5000-5999	Services and Other Operating Expenditures	107,609.12	114,158.56	9,022.01	54,057.73	0.00	250,084.99	0.00	488.00	535,400.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	588,860.40	799,404.47	484,186.77	777,086.20	2,896.00	4,438,135.14	0.00	130,914.79	7,201,483.77
7310	Transfers of Indirect Costs	442,788.44	94,946.07	0.00	73,397.00	0.00	0.00	0.00		611,131.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	581,010.02								581,010.02
	Total Indirect Costs	442,788.44	94,946.07	0.00	73,397.00	0.00	0.00	0.00	0.00	611,131.51
	TOTAL BEFORE OBJECT 8980	1,011,648.84	894,350.54	484,186.77	850,483.20	2,896.00	4,438,135.14	0.00	130,914.79	7,812,615.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									7,812,615.28
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	9,000.00	511.02	0.00	80,254.94	0.00		89,765.96
2000-2999	Classified Salaries	45,317.08	0.00	0.00	6,000.00	0.00	94,904.18	0.00		146,221.26
3000-3999	Employee Benefits	20,489.95	0.00	1,237.50	400.26	0.00	41,810.02	0.00		63,937.73
4000-4999	Books and Supplies	6,030.71	1,221.78	0.00	0.00	0.00	3,285.35	0.00		10,537.84
5000-5999	Services and Other Operating Expenditures	73,579.16	14,731.46	0.00	0.00	0.00	(47,138.43)	0.00		41,172.19
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	145,416.90	15,953.24	10,237.50	6,911.28	0.00	173,116.06	0.00	0.00	351,634.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	145,416.90	15,953.24	10,237.50	6,911.28	0.00	173,116.06	0.00	0.00	351,634.98

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1.00
	TOTAL COSTS									351,635.98

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

SELPA: San Luis Obispo County (AJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirements of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshft.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

a. Has left the jurisdiction of the agency;

b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or

c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).
- Provide the condition number, if any, to be used in the calculation below:
- | | State and Local | Local Only |
|-------------------------|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |
- SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)
- IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.
- California Dept of Education
SACS Financial Reporting Software - SACS V10.2
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SELPA: San Luis Obispo County (AJ)

State and LocalLocal Only

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

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

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

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

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

SELPA: San Luis Obispo County (AJ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
8,468,101.50		
341,225.20		
8,126,876.30	7,812,615.28	
	0.00	
	7,812,615.28	
	0.00	
	0.00	
8,126,876.30	7,812,615.28	314,261.02

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted Amounts FY 2024-25	Comparison Year 2019-2020	Difference
8,468,101.50		
341,225.20		
8,126,876.30	8,785,870.64	
	0.00	
	8,785,870.64	
	0.00	
	0.00	
8,126,876.30	8,785,870.64	
160.00	115.00	
50,792.98	76,398.88	(25,605.90)

SELPA: San Luis Obispo County (AJ)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2024-25	Comparison Year 2023-24	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources			
Add/Less: Adjustments required for MOE calculation	359,667.00	351,635.98	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		351,635.98	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources		0.00	
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.	359,667.00	351,635.98	8,031.02

	Budget FY 2024-25	Comparison Year 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources			
Add/Less: Adjustments required for MOE calculation	359,667.00	351,635.98	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		351,635.98	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources		0.00	
b. Special education unduplicated pupil count	359,667.00	351,635.98	
c. Per capita local expenditures (B2a/B2b)	160.00	160.00	
If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.	2,247.92	2,197.72	50.19

Katy Bates

Contact Name

Fiscal Specialist II

Title

805-762-7315

Telephone Number

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Email Address

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Luis Obispo County (A.J)

Object Code	Description	San Luis Obispo County Office of Education (AJ00)	Cayucos Elementary (AJ02)	San Miguel Joint Union Elementary (AJ04)	Pleasant Valley Joint Union Elementary (AJ06)	Atascadero Unified (AJ08)	Lucia Mar Unified (AJ09)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: San Luis Obispo County (AJ)

Object Code	Description	San Luis Coastal Unified (AJ10)	Shandon Joint Unified (AJ11)	Templeton Unified (AJ12)	Coast Unified (AJ13)	Paso Robles Joint Unified (AJ14)	Almond Acres Charter Academy (AJA01)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA:

San Luis Obispo County (AJ)

Object Code	Description	Bellevue-Santa Fe Charter (AJA02)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				

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

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

40 10405 0000000
Form SIAA
E8AWAF86CA(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(19,211.44)	0.00	(231,150.03)				
Other Sources/Uses Detail					552,349.69	1,775,978.68		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	21,057.50	0.00	227,663.85	0.00				
Other Sources/Uses Detail					44,841.80	350,000.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,846.06)	3,486.18	0.00				
Other Sources/Uses Detail					68,601.21	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	2,349.69		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

40 10405 0000000
Form SIAA
E8AWAF86CA(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	200,000.00		
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							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					2,535.67	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					1,060,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

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

40 10405 0000000
Form SIAA
E8AWAF86CA(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	21,057.50	(21,057.50)	231,150.03	(231,150.03)	2,328,328.37	2,328,328.37	0.00	0.00

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

San Luis Obispo County Office of Education

San Luis Obispo County

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

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

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

Passed

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

Passed

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
01-6545-0-0000-0000-9791	6545	9791	\$5,981.77

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

Passed

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund,

Passed

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

Passed

CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

Passed

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
10	0000	(\$6,881.00)
Explanation: CORRECT AT 1ST INTERIM		
Total of negative resource balances for Fund 10		(\$6,881.00)
13	0000	(\$48.00)
Explanation: CORRECT AT 1ST INTERIM		
Total of negative resource balances for Fund 13		(\$48.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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	8700	(\$63,598.00)
Explanation: CORRECT AT 1ST INTERIM			
01	3213	2140	(\$49.75)
Explanation: CORRECT AT 1ST INTERIM			
01	3213	7700	(\$87,132.40)
Explanation: CORRECT AT 1ST INTERIM			
01	3218	3700	(\$869.76)
Explanation: CORRECT AT 1ST INTERIM			
01	9010	1110	(\$814.50)
Explanation: CORRECT AT 1ST INTERIM			

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3060	3201	(\$763.32)
Explanation: CORRECT AT 1ST INTERIM			
01	3213	6400	(\$80,762.05)
Explanation: CORRECT AT 1ST INTERIM			
01	3213	6170	(\$3,875.00)
Explanation: CORRECT AT 1ST INTERIM			
01	3218	2200	(\$658.02)
Explanation: CORRECT AT 1ST INTERIM			
01	3218	3202	(\$175.55)
Explanation: CORRECT AT 1ST INTERIM			
01	5632	9650	(\$1,764.45)
Explanation: CORRECT AT 1ST INTERIM			
01	6510	3502	(\$117.37)
Explanation: CORRECT AT 1ST INTERIM			
10	0000	9790	(\$6,881.00)
Explanation: CORRECT AT 1ST INTERIM			
12	7810	4400	(\$706.15)
Explanation: CORRECT AT 1ST INTERIM			
13	0000	9790	(\$48.00)
Explanation: CORRECT AT 1ST INTERIM			
13	5310	8660	(\$965.56)
Explanation: CORRECT AT 1ST INTERIM			
35	0000	8545	(\$72,537.88)
Explanation: CORRECT AT 1ST INTERIM			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

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

Exception

FUND	RESOURCE	VALUE
10	0000	(\$46,265.00)
Explanation: CORRECT AT 1ST INTERIM		
13	0000	(\$48.00)
Explanation: CORRECT AT 1ST INTERIM		
35	0000	(\$68,287.22)
Explanation: CORRECT AT 1ST INTERIM		

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

Passed

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided.

Passed

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	\$11,980,991.00	\$11,980,991.00

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

Passed

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

Passed

IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

Passed

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

Passed

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

Passed

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.

Passed

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

Passed

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$10.93 %
Explanation: DUE TO INFRASTRUCTURE OUTAGE

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

San Luis Obispo County Office of Education

San Luis Obispo County

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

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

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.
Explanation: CORRECT AT 1ST INTERIM

Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

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	6333	(\$2,170.98)
Explanation: CORRECT AT 1ST INTERIM		
Total of negative resource balances for Fund 01		(\$2,170.98)
10	0000	(\$6,881.00)
Explanation: CORRECT AT 1ST INTERIM		
Total of negative resource balances for Fund 10		(\$6,881.00)
13	0000	(\$48.00)
Explanation: CORRECT AT 1ST INTERIM		
Total of negative resource balances for Fund 13		(\$48.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

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	8700	(\$64,233.00)

Explanation: CORRECT AT 1ST INTERIM

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6333	9790	(\$2,170.98)
Explanation: CORRECT AT 1ST INTERIM			
01	9010	5800	(\$652,133.26)
Explanation: CORRECT AT 1ST INTERIM			
10	0000	9790	(\$6,881.00)
Explanation: CORRECT AT 1ST INTERIM			
13	0000	9790	(\$48.00)
Explanation: CORRECT AT 1ST INTERIM			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

