

**ENDING BALANCE ANALYSIS  
2023-2024 UNAUDITED ACTUALS  
FINANCIAL REPORT**

Line #	Description	Column A Audited Actuals Balance 6/30/2022	Column B Audited Actuals Surplus or Deficit	Column C Audited Actuals Balance 6/30/2023	Column D Unaudited Actuals Surplus or Deficit	Column E Unaudited Actuals Balance 6/30/2024
1	Court/Community Schools Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Special Education County Program & Reserves	\$3,187,486.59	(\$2,408,570.28)	\$778,916.31	\$44,412.44	\$823,328.75
3	Sp Ed & SELPA Restricted Grants/Programs	\$17,963,218.85	\$1,619,375.70	\$19,582,594.55	\$1,324,803.74	\$20,907,398.29
4	ROC/P District & COE Programs (Line 7 until 2015)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	Other Restricted Programs	\$27,045,722.27	(\$796,719.03)	\$26,249,003.24	\$7,057,300.90	\$33,306,304.14
6	<b><i>SUBTOTAL RESTRICTED PROGRAMS</i></b>	<b>\$48,196,427.71</b>	<b>(\$1,585,913.61)</b>	<b>\$46,610,514.10</b>	<b>\$8,426,517.08</b>	<b>\$55,037,031.18</b>
7	Designated Unrestricted Programs	\$91,453,343.27	\$18,869,409.28	\$110,322,752.55	\$13,839,914.33	\$124,162,666.88
8	Court/Community Schools Unrestricted Lottery	\$165,014.80	(\$105,172.02)	\$59,842.78	\$55,306.09	\$115,148.87
9	Special Education Unrestricted Lottery	\$214,735.81	\$38,914.84	\$253,650.65	\$65,898.99	\$319,549.64
10	CTE Unrestricted Lottery	\$117,930.85	(\$9,794.49)	\$108,136.36	(\$1,405.88)	\$106,730.48
11	Lottery - Technology Support	\$291,372.89	(\$21,301.99)	\$270,070.90	(\$115,796.28)	\$154,274.62
12	Revolving, Petty Cash	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00
13	Designated Economic Uncertainties	\$3,027,708.00	\$306,904.00	\$3,334,612.00	\$1,277,397.00	\$4,612,009.00
14	Unrestricted Reserves	\$16,394,495.52	\$4,611,636.77	\$21,006,132.29	(\$870,299.76)	\$20,135,832.53
15	QZAB Qualified Zone Academy Bond #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	QZAB Qualified Zone Academy Bond #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	QZAB Qualified Zone Academy Bond #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES</i></b>	<b>\$111,694,601.14</b>	<b>\$23,690,596.39</b>	<b>\$135,385,197.53</b>	<b>\$14,251,014.49</b>	<b>\$149,636,212.02</b>
19	<b>TOTAL GENERAL FUND (CDE SACS Financial Reports)</b>	<b>\$159,891,028.85</b>	<b>\$22,104,682.78</b>	<b>\$181,995,711.63</b>	<b>\$22,677,531.57</b>	<b>\$204,673,243.20</b>
<b>TEACHERS COLLEGE SAN JOAQUIN (TCSJ) FUND 02 (Included in SACS General Fund 01)</b>						
20	Teachers College San Joaquin (TCSJ) - Fund 02 - Restricted	\$5,254,564.84	(\$823,387.98)	\$4,431,176.86	\$110,902.67	\$4,542,079.53
21	TCSJ - Fund 02 - Unrestricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21a	TCSJ - Economic Uncertainties - Fund 02 - Unrestricted	\$171,529.49	\$3,380.45	\$174,909.94	\$14,176.00	\$189,085.94
22	<b>TOTAL TCSJ FUND 02 (Included in CDE SACS General Fund 01 Financial Reports)</b>	<b>\$5,426,094.33</b>	<b>(\$820,007.53)</b>	<b>\$4,606,086.80</b>	<b>\$125,078.67</b>	<b>\$4,731,165.47</b>
23	<b><i>SUBTOTAL RESTRICTED PROGRAMS FUND 01 + FUND 02</i></b>	<b>\$53,450,992.55</b>	<b>(\$2,409,301.59)</b>	<b>\$51,041,690.96</b>	<b>\$8,537,419.75</b>	<b>\$59,579,110.71</b>
24	<b><i>SUBTOTAL UNRESTRICTED DESIGNATED PROGRAMS &amp; RESERVES FUND 01 + FUND 02</i></b>	<b>\$111,866,130.63</b>	<b>\$23,693,976.84</b>	<b>\$135,560,107.47</b>	<b>\$14,265,190.49</b>	<b>\$149,825,297.96</b>
25	<b>TOTAL GENERAL FUND 01 + FUND 02 (CDE SACS Financial Reports)</b>	<b>\$165,317,123.18</b>	<b>\$21,284,675.25</b>	<b>\$186,601,798.43</b>	<b>\$22,802,610.24</b>	<b>\$209,404,408.67</b>
<b>OTHER FUNDS</b>						
26	Charter Fund (Fund 09)	\$8,595,524.28	\$7,946,994.98	\$16,542,519.26	\$7,376,524.14	\$23,919,043.40
27	Special Education Pass-Through Fund (Fund 10)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
28	Adults in Corrections (Fund 11)	\$68,302.30	(\$68,302.30)	\$0.00	\$0.00	\$0.00
29	Child Development Fund (Fund 12)	\$3,468,245.52	\$1,009,878.01	\$4,478,123.53	\$616,548.63	\$5,094,672.16
30	County School Facilities (Fund 35)	\$0.00	\$2,116,609.76	\$2,116,609.76	(\$30,679.34)	\$2,085,930.42
31	Special Insurance Fund (Fund 67)	\$2,697,724.25	\$423,800.60	\$3,121,524.85	\$1,690,117.71	\$4,811,642.56
32	Retiree Benefit Trust Fund (Fund 71)	\$8,606,333.99	\$5,211,976.47	\$13,818,310.46	\$860,192.14	\$14,678,502.60
33	<b>TOTAL ALL FUNDS</b>	<b>\$188,753,253.52</b>	<b>\$37,925,632.77</b>	<b>\$226,678,886.29</b>	<b>\$33,315,313.52</b>	<b>\$259,994,199.81</b>

**ALL FUNDS REVENUE/EXPENDITURE SUMMARY  
2023-2024 UNAUDITED ACTUALS**

	<b>2023-2024 Budget</b>	<b>2023-2024 First Interim</b>	<b>2023-2024 Second Interim</b>	<b>2023-2024 Unaudited Actuals</b>
<b>Beginning Balance All Funds July 1st</b>	<b>\$219,841,281.52</b>	<b>\$225,645,935.29</b>	<b>\$225,645,935.29</b>	<b>\$226,678,886.29</b>
<b><u>REVENUES</u></b>				
General Fund 01	\$191,206,216.00	\$265,628,782.00	\$273,000,582.00	\$253,277,962.52
Teachers College of SJ Fund 02	\$7,227,620.00	\$8,161,079.00	\$8,747,424.00	\$9,579,371.45
Charter Fund 09	\$44,002,237.00	\$48,309,550.00	\$51,630,179.00	\$52,585,688.00
Special Education Pass Thru Fund 10	\$74,760,133.00	\$71,976,698.00	\$71,110,283.00	\$74,529,038.77
Adults In Corrections Fund 11	\$554,767.00	\$557,642.00	\$662,297.00	\$659,193.65
Child Development Fund 12	\$70,461,439.00	\$75,119,438.00	\$77,357,460.00	\$45,124,160.91
County School Facilities Fund 35	\$1,889.00	\$92,935.00	\$104,346.00	\$128,830.16
Special Insurance Fund 67	\$2,500,705.00	\$2,833,167.00	\$2,804,119.00	\$2,745,945.54
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$872,097.14
<b>Subtotal All Funds Revenues</b>	<b>\$390,715,006.00</b>	<b>\$472,679,291.00</b>	<b>\$485,416,690.00</b>	<b>\$439,502,288.14</b>
<b>Total Beginning Balance and Revenue All Funds</b>	<b>\$610,556,287.52</b>	<b>\$698,325,226.29</b>	<b>\$711,062,625.29</b>	<b>\$666,181,174.43</b>
<b><u>EXPENDITURES</u></b>				
General Fund 01	\$193,715,547.00	\$266,371,630.00	\$292,145,526.00	\$230,600,430.95
Teachers College of SJ Fund 02	\$9,048,606.00	\$9,842,306.00	\$9,739,420.00	\$9,454,292.78
Charter Fund 09	\$42,557,423.00	\$48,229,218.00	\$47,948,479.00	\$45,209,163.86
Special Education Pass Thru Fund 10	\$74,760,133.00	\$71,976,698.00	\$71,110,283.00	\$74,529,038.77
Adults In Corrections Fund 11	\$554,767.00	\$557,642.00	\$662,297.00	\$659,193.65
Child Development Fund 12	\$70,863,062.00	\$75,634,040.00	\$77,972,854.00	\$44,507,612.28
County School Facilities Fund 35	\$286,889.00	\$2,165,869.00	\$2,153,713.00	\$159,509.50
Special Insurance Fund 67	\$824,165.00	\$859,690.00	\$936,209.00	\$1,055,827.83
Retiree Benefit Trust Fund 71	\$0.00	\$0.00	\$0.00	\$11,905.00
<b>Subtotal All Funds Expenditures</b>	<b>\$392,610,592.00</b>	<b>\$475,637,093.00</b>	<b>\$502,668,781.00</b>	<b>\$406,186,974.62</b>
Estimated Ending Balance General Fund	\$173,060,193.85	\$180,746,511.63	\$162,344,415.63	\$204,673,243.20
Estimated Ending Balance All Other Funds	\$44,885,501.67	\$41,941,621.66	\$46,049,428.66	\$55,320,956.61
<b>Estimated Ending Balance All Funds June 30th</b>	<b>\$217,945,695.52</b>	<b>\$222,688,133.29</b>	<b>\$208,393,844.29</b>	<b>\$259,994,199.81</b>
<b>Total Expenditures and Estimated Ending Balance All Funds</b>	<b>\$610,556,287.52</b>	<b>\$698,325,226.29</b>	<b>\$711,062,625.29</b>	<b>\$666,181,174.43</b>

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**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
1	Special Education - Local Assistance Entitlements	3310	1030	\$0.00	\$1,040,388.00	\$1,040,388.00	\$1,040,388.00	\$0.00	2
2	Special Education - Child Nutrition / Food Services	5310	1690	\$0.00	\$444,782.10	\$444,782.10	\$444,782.10	\$0.00	2
3	Special Education	6500	1000	-\$0.50	\$46,975,906.34	\$46,975,905.84	\$0.00	\$46,975,905.84	2
4	Special Education - Charter Decline Adjustment Reserve	6500	1013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2
5	Special Education - Non Public Agency Reimbursement Program	6500	1019	\$0.00	\$0.00	\$0.00	\$1,752,220.01	-\$1,752,220.01	2
6	Special Education - SDC - Special Day Class	6500	1020	\$0.00	\$8,420.27	\$8,420.27	\$27,572,995.52	-\$27,564,575.25	2
7	Special Education - Mid-Year Growth Start Up	6500	1024	\$0.00	\$760,191.17	\$760,191.17	\$760,191.17	\$0.00	2
8	Special Education - Mid-Year Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$249,002.13	\$0.00	\$249,002.13	2
9	Special Education - DIS - Designated Instructional Services	6500	1050	\$0.00	\$0.00	\$0.00	\$8,345,059.68	-\$8,345,059.68	2
10	Special Education - Maximization SELPA - Special Education Local Planning Area	6500	1090	\$529,914.68	\$44,411.94	\$574,326.62	\$0.00	\$574,326.62	2
11	Special Education - Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$1,258,155.79	-\$1,258,155.79	2

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12	Special Education - Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$929,965.06	-\$929,965.06	2
13	Special Education - School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$3,014,345.00	-\$3,014,345.00	2
14	Special Education - Maintenance and Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$1,951,311.32	-\$1,951,311.32	2
15	Special Education - Deferred Maintenance	6500	1710	\$0.00	-\$231,269.00	-\$231,269.00	\$0.00	-\$231,269.00	2
16	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	6500	2050	\$0.00	\$0.00	\$0.00	\$303,436.52	-\$303,436.52	2
17	Special Education - Infants	6510	1040	\$0.00	\$300,519.00	\$300,519.00	\$300,519.00	\$0.00	2
18	Special Education - SDC - Special Day Class	9010	1020	\$0.00	\$0.00	\$0.00	\$1,373,594.12	-\$1,373,594.12	2
19	Special Education - DIS - Designated Instructional Services	9010	1050	\$0.00	\$0.00	\$0.00	\$131,165.90	-\$131,165.90	2
20	Special Education - Pupil Services	9010	1500	\$0.00	\$0.00	\$0.00	\$28,875.92	-\$28,875.92	2
21	Special Education - Instructional Administration	9010	1600	\$0.00	\$0.00	\$0.00	\$22,300.26	-\$22,300.26	2
22	Special Education - School Administration	9010	1610	\$0.00	\$0.00	\$0.00	\$57,506.72	-\$57,506.72	2

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23	Special Education - Maintenance and Operations	9010	1700	\$0.00	\$0.00	\$0.00	\$3,755.11	-\$3,755.11	2
24	Special Education - SELPA - Special Education Local Planning Area - DIS - Designated Instructional Services	9010	2050	\$0.00	\$0.00	\$0.00	\$8,370.18	-\$8,370.18	2
<b>Total by Ending Balance Line</b>				\$778,916.31	\$49,343,349.82	\$50,122,266.13	\$49,298,937.38	\$823,328.75	2
25	Special Education - ESSA - Every Student Succeed Act School Improvements - CSI - Comprehensive Support Improvement FY 21/22	3182	1350	\$0.00	\$9,028.44	\$9,028.44	\$9,028.44	\$0.00	3
26	Special Education - ESSERIII - Elementary and Secondary School Emergency Relief	3213	1361	\$0.00	\$74,107.82	\$74,107.82	\$74,107.82	\$0.00	3
27	Special Education - Preschool Local Entitlements	3310	1100	\$0.00	\$403,416.00	\$403,416.00	\$403,416.00	\$0.00	3
28	SELPA - Special Education Local Planning Area Federal Preschool Grant	3315	2100	\$0.00	\$69,526.00	\$69,526.00	\$69,526.00	\$0.00	3
29	SELPA - Special Education Local Planning Area Federal Preschool Grant Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00	3
30	Special Education - Federal Mental Health Average Daily Attendance (ADA) Allocation	3327	1329	\$0.00	\$60,616.00	\$60,616.00	\$60,616.00	\$0.00	3
31	SELPA - Special Education Local Planning Area Preschool Staff Development	3345	2120	\$0.00	\$3,978.00	\$3,978.00	\$3,978.00	\$0.00	3
32	Special Education - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00	3

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33	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2219	\$0.00	\$10,542.43	\$10,542.43	\$10,542.43	\$0.00	3
34	SELPA - Special Education Local Planning Area ADR - Alternative Dispute Resolution	3395	2220	\$0.00	\$14,506.61	\$14,506.61	\$14,506.61	\$0.00	3
35	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting Systems FY 22/23	4203	1351	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
36	Special Education - Title III English Learner Student Program CARS - Consolidated Application and Reporting System FY 21/22	4203	1357	\$0.00	\$15,865.90	\$15,865.90	\$15,865.90	\$0.00	3
37	Special Education - ESSA - Every Student Succeeds Act, Title III English Learner Student Program 23/24, CARS Consolidated Application and Reporting System	4203	1371	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
38	Special Education - Educator Effectiveness	6266	1459	\$674,318.27	\$0.00	\$674,318.27	\$213,014.17	\$461,304.10	3
39	Special Education - Lottery Restricted	6300	1026	\$391,205.05	\$91,363.88	\$482,568.93	\$90,763.26	\$391,805.67	3
40	Special Education - Reserve Distribution to Districts	6500	1014	\$6,947,391.46	-\$1,194,015.57	\$5,753,375.89	\$5,753,375.89	\$0.00	3
41	Special Education - Mental Health Services	6500	1327	\$0.00	\$2,339,634.50	\$2,339,634.50	\$2,339,634.50	\$0.00	3
42	Special Education - Districts DIS Contracted Services Board Certified Behavior Analyst (BCBA)	6500	1807	\$0.00	\$52,080.00	\$52,080.00	\$45,696.42	\$6,383.58	3
43	SELPA - Special Education Local Planning Area - Low Incidence Equipment/Supplies	6500	2010	\$2,044,677.13	\$1,196,894.00	\$3,241,571.13	\$1,173,261.35	\$2,068,309.78	3

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44	SELPA - Special Education Local Planning Area - Out of Home Care	6500	2030	\$4,655,148.33	\$2,021,603.40	\$6,676,751.73	\$400,681.23	\$6,276,070.50	3
45	SELPA - Special Education Local Planning Area Regionalized Services	6500	2060	\$1,384,667.53	\$553,846.40	\$1,938,513.93	\$409,865.31	\$1,528,648.62	3
46	SELPA - Special Education Local Planning Area Program Specialist	6500	2070	\$1,502,710.15	\$830,769.60	\$2,333,479.75	\$553,977.21	\$1,779,502.54	3
47	SELPA - Special Education Local Planning Area Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00	3
48	SELPA - Mental Health Part B IDEA Average Daily Attendance (ADA) Allocation	6500	2327	\$0.00	\$808,279.00	\$808,279.00	\$808,279.00	\$0.00	3
49	SELPA - Special Education Local Planning Area Psych Services Contracted	6500	2500	\$200,470.48	\$517,737.00	\$718,207.48	\$480,429.18	\$237,778.30	3
50	Special Education - Infant Discretionary	6515	1112	\$0.00	\$3,143.00	\$3,143.00	\$3,143.00	\$0.00	3
51	SELPA - Special Education Local Planning Area Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00	3
52	SELPA - Special Education Local Planning Area- Dispute Prevention and Dispute Resolution	6536	2224	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
53	Special Education - Learning Recovery Support	6537	1424	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
54	Special Education - VAFS - Venture Academy Family of Schools Learning Recovery	6537	3217	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3

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55	Special Education - COSP - County Operated Schools and Programs - Learning Recovery Support	6537	3219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
56	Special Education - State Mental Health	6546	1328	\$0.00	\$62,558.00	\$62,558.00	\$62,558.00	\$0.00	3
57	SELPA - Special Education Local Planning Area - State Mental Health - Related Services	6546	2326	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
58	Special Education - COSP - County Operated Schools and Programs - Mental Health Services	6546	3215	\$98,941.23	\$108,304.55	\$207,245.78	\$43,713.96	\$163,531.82	3
59	Special Education - VAFS Venture Academy Family of Schools - Mental Health Services	6546	3216	\$77,140.08	\$0.01	\$77,140.09	\$77,140.09	\$0.00	3
60	Proposition 28 - Arts and Music in Schools	6770	1389	\$0.00	\$269,505.00	\$269,505.00	\$0.00	\$269,505.00	3
61	Special Education - ELO - Expanded Learning Opportunity Paraprofessional Staff	7426	1358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3
62	Special Education Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00	3
63	SPED - Special Education Cal HOPE - California Help Outreach Possibilities Empowerment SEL - Social Emotional Learning	9010	1368	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	3
64	Special Education Operations	9010	1701	\$0.00	\$219,207.22	\$219,207.22	\$219,207.22	\$0.00	3
65	SELPA - Special Education Local Planning Area - Out of Home Care	9010	2030	\$0.00	\$0.00	\$0.00	\$3,158.48	-\$3,158.48	3



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66	SELPA - Special Education Local Planning Area - Regionalized Services	9010	2060	\$0.00	\$0.00	\$0.00	\$9,739.61	-\$9,739.61	3
67	SELPA - Special Education Local Planning Area Program Specialist	9010	2070	\$0.00	\$0.00	\$0.00	\$15,541.63	-\$15,541.63	3
68	SELPA - Special Education Local Planning Area - Inservice Administration Budget	9010	2160	\$37,633.91	\$20,059.12	\$57,693.03	\$28,897.43	\$28,795.60	3
69	SELPA - Special Education Local Planning Area 504 Training	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05	3
70	SELPA - Special Education Local Planning Area PENT - Positive Environments Network of Trainers	9010	2166	\$26,499.21	\$58,420.80	\$84,920.01	\$29,374.37	\$55,545.64	3
71	SELPA - Special Education Local Planning Area - LHS Language Hearing Specialist - Winter Symposium	9010	2170	\$81,437.81	\$25,210.01	\$106,647.82	\$21,541.22	\$85,106.60	3
72	SELPA - Special Education Local Planning Area Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17	3
73	SELPA - Special Education Local Planning Area JLSJC - Junior League of San Joaquin County Life Skills Training	9010	2207	\$101.59	\$0.00	\$101.59	\$0.00	\$101.59	3
74	SELPA-Pathways to Partnerships (P2P) MOU Alternative Dispute Resolution (ADR)	9010	2223	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	3
75	SELPA - Special Education Local Planning Area Medi-Cal Billing Option	9010	6510	\$1,437,996.10	\$6,357,127.81	\$7,795,123.91	\$233,931.46	\$7,561,192.45	3
<b>Total by Ending Balance Line</b>				\$19,582,594.55	\$15,445,816.93	\$35,028,411.48	\$14,121,013.19	\$20,907,398.29	3

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
76	COSP - County Operated Schools and Programs- Title I Part A Basic Grant	3010	3349	\$0.00	\$877,945.70	\$877,945.70	\$877,945.70	\$0.00	5
77	COSP - County Operated Schools and Programs- Title I Low Income/Neglected	3010	3351	\$0.00	\$51,733.01	\$51,733.01	\$51,733.01	\$0.00	5
78	COSP - County Operated Schools and Programs- Title I Part D Delinquent/Neglected	3025	3350	\$0.00	\$415,560.07	\$415,560.07	\$415,560.07	\$0.00	5
79	Migrant Education - Ripon	3060	6020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
80	Migrant Education - Contra Costa County	3060	6024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
81	Migrant Education - Escalon	3060	6029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
82	Migrant Education - New Hope	3060	6031	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
83	Migrant Education - Tracy	3060	6032	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
84	Migrant Education - Districts	3060	6035	\$0.00	\$0.00	\$0.00	\$35,793.01	-\$35,793.01	5
85	Migrant Education - Administration	3060	6080	\$0.00	\$2,759,032.56	\$2,759,032.56	\$575,759.05	\$2,183,273.51	5
86	Migrant Education - Centralized Services	3060	6082	\$0.00	\$0.00	\$0.00	\$132,410.03	-\$132,410.03	5

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

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87	Migrant Education - Out of School Youth	3060	6083	\$0.00	\$0.00	\$0.00	\$103,348.07	-\$103,348.07	5
88	Migrant Education - Parent Participation	3060	6084	\$0.00	\$0.00	\$0.00	\$101,077.00	-\$101,077.00	5
89	Migrant Education - School Readiness	3060	6085	\$0.00	\$0.00	\$0.00	\$182,618.83	-\$182,618.83	5
90	Migrant Education - Identification and Recruitment	3060	6086	\$0.00	\$0.00	\$0.00	\$383,393.09	-\$383,393.09	5
91	Migrant Education - Health	3060	6087	\$0.00	\$0.00	\$0.00	\$96,150.13	-\$96,150.13	5
92	Migrant Education - Migrant District Service Agreement	3060	6088	\$0.00	\$0.00	\$0.00	\$301,337.30	-\$301,337.30	5
93	Migrant Education - Staff Development	3060	6092	\$0.00	\$0.00	\$0.00	\$4,960.17	-\$4,960.17	5
94	Migrant Education - Stockton	3060	6093	\$0.00	\$0.00	\$0.00	\$349,207.92	-\$349,207.92	5
95	Migrant Education - Lodi	3060	6094	\$0.00	\$0.00	\$0.00	\$293,480.93	-\$293,480.93	5
96	Migrant Education - Linden	3060	6095	\$0.00	\$0.00	\$0.00	\$19,121.04	-\$19,121.04	5
97	Migrant Education - Manteca	3060	6096	\$0.00	\$0.00	\$0.00	\$180,375.99	-\$180,375.99	5

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

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98	Migrant Education - Summer School Ripon	3061	6020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
99	Migrant Education - Summer School Contra Costa County	3061	6024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
100	Migrant Education - Summer School Escalon	3061	6029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
101	Migrant Education - Summer School New Hope	3061	6031	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
102	Migrant Education - Summer School Tracy	3061	6032	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
103	Migrant Education - Districts	3061	6035	\$0.00	\$0.00	\$0.00	\$6,971.51	-\$6,971.51	5
104	Migrant Education - Summer School Administration	3061	6080	\$0.00	\$548,244.45	\$548,244.45	\$20,327.07	\$527,917.38	5
105	Migrant Education - Summer School Centralized Services	3061	6082	\$0.00	\$0.00	\$0.00	\$112,607.65	-\$112,607.65	5
106	Migrant Education - Summer School Out of School Youth	3061	6083	\$0.00	\$0.00	\$0.00	\$11,842.46	-\$11,842.46	5
107	Migrant Education - Summer School - School Readiness	3061	6085	\$0.00	\$0.00	\$0.00	\$15,530.36	-\$15,530.36	5
108	Migrant Education - Summer School Migrant District Service Agreement	3061	6088	\$0.00	\$0.00	\$0.00	\$292,131.04	-\$292,131.04	5

**ENDING BALANCE ANALYSIS DETAIL**  
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109	Migrant Education - Summer School Stockton	3061	6093	\$0.00	\$0.00	\$0.00	\$33,831.86	-\$33,831.86	5
110	Migrant Education - Summer School Lodi	3061	6094	\$0.00	\$0.00	\$0.00	\$28,917.03	-\$28,917.03	5
111	Migrant Education - Summer School Linden	3061	6095	\$0.00	\$0.00	\$0.00	\$4,026.98	-\$4,026.98	5
112	Migrant Education - Summer School Manteca	3061	6096	\$0.00	\$0.00	\$0.00	\$22,058.49	-\$22,058.49	5
113	COSP - County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement	3182	3345	\$0.00	\$352,541.57	\$352,541.57	\$352,541.57	\$0.00	5
114	COSP- County Operated Schools and Programs - ESSA Every Student Succeeds Act - CSI - Comprehensive Support and Improvement for LEA 19/20	3182	3359	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
115	COE - County Office of Education - ESSA - Every Student Succeeds Act - Approval	3183	6390	\$0.00	\$173,611.00	\$173,611.00	\$173,611.00	\$0.00	5
116	COE - County Office of Education - ESSA - Every Student Succeeds Act - CSI - Comprehensive Support and Improvement Carryover	3183	6391	\$0.00	\$10,791.47	\$10,791.47	\$10,791.47	\$0.00	5
117	COE - County Office of Education ESSA - Every Student Succeeds Act Development and Implementation	3183	6404	\$0.00	\$155,350.88	\$155,350.88	\$155,350.88	\$0.00	5
118	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3213	3474	\$0.00	\$1,143,883.66	\$1,143,883.66	\$1,143,883.66	\$0.00	5
119	General Fund ESSERIII - Elementary and Secondary School Emergency Relief	3213	5257	\$0.00	\$145,830.03	\$145,830.03	\$145,830.03	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL**  
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120	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief	3214	3469	\$0.00	\$532,899.19	\$532,899.19	\$532,899.19	\$0.00	5
121	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief ELO - Expanded Learning Opportunity	3218	3327	\$0.00	\$83,950.00	\$83,950.00	\$83,950.00	\$0.00	5
122	COSP - County Operated Schools and Programs - ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss	3219	3328	\$0.00	\$375,789.61	\$375,789.61	\$375,789.61	\$0.00	5
123	ESSER III - Elementary and Secondary School Emergency Relief III Summer Grant Program	3225	6327	\$0.00	\$358,178.88	\$358,178.88	\$358,178.88	\$0.00	5
124	ESSER III - Elementary and Secondary School Emergency Relief III - Round 2 Summer Program	3225	6328	\$0.00	\$64,177.05	\$64,177.05	\$64,177.05	\$0.00	5
125	Special Education - COSP - County Operated Schools and Programs - Federal Local Assistance	3310	3457	\$0.00	\$186,542.00	\$186,542.00	\$186,542.00	\$0.00	5
126	VAFS - Venture Academy Family of Schools - Special Education Local Planning	3310	3860	\$0.00	\$254,789.00	\$254,789.00	\$254,789.00	\$0.00	5
127	VEA - Vocational Education Act - Adult Education Section 132	3555	6580	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
128	Title II Part A - Improving Teacher Quality	4035	6161	\$0.00	\$49,853.85	\$49,853.85	\$49,853.85	\$0.00	5
129	21st Century High School ASSETs - After School Safety and Enrichment for Teens	4124	6343	\$0.00	\$254,500.00	\$254,500.00	\$254,500.00	\$0.00	5
130	21st Century High School ASSETs- After School Safety and Enrichment for Teens Year 1 Carryover	4124	6354	\$0.00	\$52,329.60	\$52,329.60	\$52,329.60	\$0.00	5

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131	21st Century High School ASSETs - After School Safety and Enrichment for Teens - West High Tracy	4124	6380	\$0.00	\$5,145.00	\$5,145.00	\$5,145.00	\$0.00	5
132	COSP - County Operated Schools and Programs Title IV, Part A, Student Support and Academic Enrichment Grant	4127	3358	\$0.00	\$101,470.64	\$101,470.64	\$101,470.64	\$0.00	5
133	COSP - County Operated Schools and Programs - Title III English Learner Student Program - CARS - Consolidated Application and Reporting Systems	4203	3344	\$0.00	\$23,410.87	\$23,410.87	\$23,410.87	\$0.00	5
134	Regional English Learner Specialist Agreement	4204	6114	\$0.00	\$8,717.56	\$8,717.56	\$8,717.56	\$0.00	5
135	Title III ESSA - Every Student Succeeds Act Technical Assistance	4204	6116	\$0.00	\$106,010.68	\$106,010.68	\$106,010.68	\$0.00	5
136	COSP - County Operated Schools and Programs - Child Nutrition Food Service	5310	3690	\$0.00	\$696,826.15	\$696,826.15	\$696,826.15	\$0.00	5
137	COSP - County Operated Schools and Programs - McKinney Vento Homeless Assistance Act	5630	3431	\$0.00	\$267,976.72	\$267,976.72	\$267,976.72	\$0.00	5
138	ARP I - American Recovery Plan - Homeless Program	5632	3939	\$0.00	\$150,944.09	\$150,944.09	\$150,944.09	\$0.00	5
139	ARP - American Rescue Plan HCYII - Homeless Youth and Children II Plan	5634	3940	\$0.00	\$39,183.20	\$39,183.20	\$39,183.20	\$0.00	5
140	Natural Resources Fee for Service - Federal Contracts	5810	6268	\$0.00	\$61,167.06	\$61,167.06	\$61,167.06	\$0.00	5
141	DOL 8 - Department of Labor - YouthBuild of San Joaquin	5810	6270	\$0.00	\$193,364.71	\$193,364.71	\$193,364.71	\$0.00	5

**ENDING BALANCE ANALYSIS DETAIL**  
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142	DOL 9 - Department of Labor - YouthBuild of San Joaquin	5810	6271	\$0.00	\$196,621.82	\$196,621.82	\$196,621.82	\$0.00	5
143	STOP School Violence	5810	6355	\$0.00	\$266,662.98	\$266,662.98	\$266,662.98	\$0.00	5
144	ASES - After School Education and Safety - Transitional	6010	6371	\$0.00	\$3,088,884.50	\$3,088,884.50	\$3,088,884.50	\$0.00	5
145	ASES - After School Education and Safety Transitional Carryover	6010	6373	\$0.00	\$319,128.08	\$319,128.08	\$319,128.08	\$0.00	5
146	Student Support and Enrichment Block Grant	6018	3466	\$0.00	\$4,184,970.00	\$4,184,970.00	\$0.00	\$4,184,970.00	5
147	COSP - County Operated Schools and Programs Educator Effectiveness	6266	3453	\$566,291.88	\$0.00	\$566,291.88	\$153,759.45	\$412,532.43	5
148	Court/Community Schools - Lottery Restricted	6300	3006	\$600,694.74	\$142,074.34	\$742,769.08	\$0.00	\$742,769.08	5
149	ROC/P - Regional Occupation Center Program - Lottery Restricted - Instructional Programs	6300	4096	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
150	Adults In Corrections - Lottery Restricted Transfer	6300	4102	\$79,143.45	\$4,079.83	\$83,223.28	\$0.00	\$83,223.28	5
151	Antibias Education Grant Program	6318	5092	\$61,957.16	\$0.00	\$61,957.16	\$21,654.31	\$40,302.85	5
152	COSP - County Operated Schools and Programs CCSPP California Community School Partnership Program Planning Grant	6331	3338	\$50,276.57	\$20,000.00	\$70,276.57	\$70,276.57	\$0.00	5



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153	CCSPP - California Community Schools Partnership Program Coordination Grant 22-23	6333	6403	\$0.00	\$375,000.00	\$375,000.00	\$375,000.00	\$0.00	5
154	CCSPP - California Community Schools Partnership Program Coordination Grant 23-25	6333	6406	\$0.00	\$360,000.00	\$360,000.00	\$0.00	\$360,000.00	5
155	DSP - Direct Support Professional Training	6355	4051	\$31,663.69	\$39,600.00	\$71,263.69	\$28,238.28	\$43,025.41	5
156	Community - CTE - Career Technical Education - Revenue	6371	4001	\$0.00	\$29,097.00	\$29,097.00	\$29,097.00	\$0.00	5
157	CTEIG - Career Technical Education Incentive Grant	6387	6595	\$0.00	\$187,522.26	\$187,522.26	\$187,522.26	\$0.00	5
158	K-12 Workforce Pathway Coordinator Round 4	6388	4401	\$0.00	\$15,892.76	\$15,892.76	\$15,892.76	\$0.00	5
159	K-12 Workforce Pathway Coordinator Round 5	6388	4402	\$0.00	\$115,174.03	\$115,174.03	\$115,174.03	\$0.00	5
160	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	6500	3201	\$2,568,149.39	-\$1,916,204.31	\$651,945.08	\$635,844.37	\$16,100.71	5
161	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	6500	3202	\$4,418,964.40	-\$2,826,747.31	\$1,592,217.09	\$1,538,956.35	\$53,260.74	5
162	Workability - Court/Community Schools	6520	3361	\$0.00	\$51,045.00	\$51,045.00	\$51,045.00	\$0.00	5
163	Reversing Opioid Overdoses	6620	6311	\$0.00	\$98,356.00	\$98,356.00	\$0.00	\$98,356.00	5

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164	TUPE - Tobacco Use Prevention Education - Healthy Kids	6650	6330	\$0.00	\$155,252.58	\$155,252.58	\$155,252.58	\$0.00	5
165	TUPE - Tobacco Use Prevention Education - Prop 99	6680	6323	\$0.00	\$94,893.00	\$94,893.00	\$94,893.00	\$0.00	5
166	TUPE - Tobacco Use Prevention Education - CTA - County Technical Assistance - Prop 56	6685	6326	\$0.00	\$77,937.00	\$77,937.00	\$77,937.00	\$0.00	5
167	TUPE - Tobacco Use Prevention Education - Consortium	6690	6340	\$0.00	\$29,169.07	\$29,169.07	\$29,169.07	\$0.00	5
168	Arts and Music Block Grant	6762	5248	\$1,051,416.00	\$0.00	\$1,051,416.00	\$0.00	\$1,051,416.00	5
169	Proposition 28- Arts and Music in Schools	6770	3289	\$0.00	\$169,532.00	\$169,532.00	\$0.00	\$169,532.00	5
170	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Infrastructure Upgrade Funds	7028	3697	\$45,761.88	\$0.00	\$45,761.88	\$45,761.88	\$0.00	5
171	COSP - County Operated Schools and Programs Kitchen Infrastructure and Training Funds - Food Service Staff Training Funds	7029	3698	\$584.22	\$0.00	\$584.22	\$584.22	\$0.00	5
172	COSP - County Operated Schools and Programs- Kitchen Infrastructure and Training 2022-23	7032	3699	\$111,698.00	\$0.00	\$111,698.00	\$3,289.91	\$108,408.09	5
173	Learning Communities for School Success	7085	3458	\$98,945.07	\$24,690.00	\$123,635.07	\$75,307.76	\$48,327.31	5
174	CELP - California Environmental Literacy Project	7135	7212	\$0.00	\$120,000.00	\$120,000.00	\$120,000.00	\$0.00	5

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175	Youth Community Access Durham Ferry - Prop 64	7135	7234	\$0.00	\$131,868.48	\$131,868.48	\$131,868.48	\$0.00	5
176	Youth Community Access Durham Ferry 2024/25	7135	7240	\$0.00	\$52,586.45	\$52,586.45	\$52,586.45	\$0.00	5
177	Classified School Employee Professional Development Block Grant	7311	5097	\$72,218.00	\$0.00	\$72,218.00	\$0.00	\$72,218.00	5
178	Foster Youth Services	7366	3935	\$0.00	\$733,938.86	\$733,938.86	\$733,938.86	\$0.00	5
179	AB130 Direct Services for Foster Youth Funds	7368	3938	\$0.00	\$418,811.41	\$418,811.41	\$418,811.41	\$0.00	5
180	Equity Multiplier - Community	7399	3018	\$0.00	\$2,048,380.00	\$2,048,380.00	\$0.00	\$2,048,380.00	5
181	Equity Multiplier - Court	7399	3019	\$0.00	\$453,675.00	\$453,675.00	\$0.00	\$453,675.00	5
182	COSP - County Operated Schools and Programs A-G Access / Success Completion Improvement	7412	3336	\$250,543.70	\$0.00	\$250,543.70	\$28,364.70	\$222,179.00	5
183	COSP - County Operated Schools and Programs - A-G Learning Loss Mitigation Grant	7413	3337	\$98,796.00	\$0.00	\$98,796.00	\$0.00	\$98,796.00	5
184	CSESAP - Classified School Employee Summer Assistance Program	7415	5212	\$0.00	\$241,720.00	\$241,720.00	\$241,720.00	\$0.00	5
185	General Fund In Person Learning Grant	7422	5256	\$0.00	\$140,890.75	\$140,890.75	\$140,890.75	\$0.00	5

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**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

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186	COSP - County Operated Schools and Programs - ELO Expanded Learning Opportunity - State Funded	7425	3472	\$66,700.88	\$0.00	\$66,700.88	\$66,700.88	\$0.00	5
187	COE - County Office of Education - COVID Mitigation for Counties	7430	5258	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
188	Learning Recovery Emergency Block Grant (LREBG)	7435	3249	\$0.00	\$2,396,452.00	\$2,396,452.00	\$0.00	\$2,396,452.00	5
189	Learning Recovery Block Grant	7435	5249	\$2,394,044.00	-\$2,394,044.00	\$0.00	\$0.00	\$0.00	5
190	STRS - State Teachers Retirement System - On Behalf	7690	0099	\$0.00	\$2,607,102.00	\$2,607,102.00	\$2,607,102.00	\$0.00	5
191	COSP - County Operated Schools and Programs Ethnic Studies Block Grant	7810	3445	\$22,294.00	\$0.00	\$22,294.00	\$0.00	\$22,294.00	5
192	CalAgPlate Agriculture Careers Exploration	7810	4050	\$0.00	\$785.83	\$785.83	\$785.83	\$0.00	5
193	Workability I Database	7810	5030	\$0.00	\$529,685.61	\$529,685.61	\$529,685.61	\$0.00	5
194	LGBTQ+ Website - Lesbian, Gay, Bisexual, Queer, and Transgender or Questioning and Others Cultural Competency Professional Learning Platform	7810	5037	\$0.00	\$234,436.44	\$234,436.44	\$234,436.44	\$0.00	5
195	Professional Development and Learning Management System	7810	5038	\$0.00	\$91,666.66	\$91,666.66	\$91,666.66	\$0.00	5
196	State of California Oral Health	7810	5049	\$0.00	\$140,317.68	\$140,317.68	\$140,317.68	\$0.00	5

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197	CalCRN - California Career Resource Network	7810	5051	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	5
198	LCFF - Local Control Funding Formula - Evaluation Rubrics for LCAP - Local Control and Accountability	7810	5053	\$0.00	\$154,000.00	\$154,000.00	\$154,000.00	\$0.00	5
199	Wild Alumni Support California Conservation Corps	7810	5274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
200	Forestry Corps	7810	5280	\$0.00	\$706,730.94	\$706,730.94	\$706,730.94	\$0.00	5
201	CMD - Corpsmember Development	7810	5288	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	5
202	CalRecycle California Conservation Corps - E-Waste	7810	5289	\$0.00	\$329,605.14	\$329,605.14	\$329,605.14	\$0.00	5
203	CalRecycle California Conservation Corps - Tire	7810	5290	\$0.00	\$145,378.50	\$145,378.50	\$145,378.50	\$0.00	5
204	CalRecycle California Conservation Corps - Oil	7810	5291	\$0.00	\$66,939.79	\$66,939.79	\$66,939.79	\$0.00	5
205	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund	7810	5292	\$0.00	\$484,794.72	\$484,794.72	\$484,794.72	\$0.00	5
206	Mathematics, Science and Computer Science Professional Learning Grant	7810	6053	\$0.00	\$12,500,000.00	\$12,500,000.00	\$10,515,070.76	\$1,984,929.24	5
207	California Serves	7810	6120	\$0.00	\$259,680.75	\$259,680.75	\$259,680.75	\$0.00	5

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208	CalRecycle California Conservation Corps E-Waste Carryover	7810	6251	\$0.00	\$297,346.36	\$297,346.36	\$297,346.36	\$0.00	5
209	CalRecycle California Conservation Corps - Tire Carryover	7810	6252	\$0.00	\$218,313.28	\$218,313.28	\$218,313.28	\$0.00	5
210	CalRecycle California Conservation Corps - Oil Carryover	7810	6253	\$0.00	\$78,862.27	\$78,862.27	\$78,862.27	\$0.00	5
211	CalRecycle California Conservation Corps - BCRF Beverage Container Recycling Fund Carryover	7810	6254	\$0.00	\$420,965.21	\$420,965.21	\$420,965.21	\$0.00	5
212	CalRecycle - Main Carry Over	7810	6267	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
213	CalRecycle SB1013 (LCC1)	7810	6279	\$0.00	\$5,171.59	\$5,171.59	\$5,171.59	\$0.00	5
214	GVCC - Greater Valley Conservation Corps - Forestry Corps Carryover	7810	6280	\$0.00	\$690,269.53	\$690,269.53	\$690,269.53	\$0.00	5
215	NBS -Nature-Based Solutions	7810	6285	\$0.00	\$3,446.89	\$3,446.89	\$3,446.89	\$0.00	5
216	CalRecycle	7810	6288	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
217	CDPH - California Department of Public Health Youth Suicide Reporting and Crisis Response Pilot Program	7810	6318	\$0.00	\$956,264.21	\$956,264.21	\$956,264.21	\$0.00	5
218	MHSSA - Mental Health Student Services Act	7810	6359	\$0.00	\$1,955,778.33	\$1,955,778.33	\$1,955,778.33	\$0.00	5

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219	Whale Tail	7810	7152	\$0.00	\$29,193.70	\$29,193.70	\$29,193.70	\$0.00	5
220	DWR - Department of Water Resources - Water Education Learning Packets	7810	7164	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
221	Routine Maintenance and Repair Requirement	8150	5701	\$0.00	\$2,885,791.00	\$2,885,791.00	\$2,885,791.00	\$0.00	5
222	COSP - County Operated Schools and Programs Miscellaneous Revenue	9010	3002	\$120,133.10	\$44,218.50	\$164,351.60	\$40,726.58	\$123,625.02	5
223	COSP - County Operated Schools and Programs Duplicating - Print Shop	9010	3115	\$35,841.97	\$151,831.63	\$187,673.60	\$177,621.77	\$10,051.83	5
224	COSP - County Operated Schools and Programs Apprenticeship Interns	9010	3120	\$43,581.71	\$8,187.88	\$51,769.59	\$51,769.59	\$0.00	5
225	COE - County Office of Education - Other Programs Special Education - COSP - County Operated Schools and Programs	9010	3201	\$0.00	\$0.00	\$0.00	\$16,100.71	-\$16,100.71	5
226	COE - County Office of Education - Other Programs Special Education - VAFS - Venture Academy Family of Schools	9010	3202	\$0.00	\$0.00	\$0.00	\$53,260.74	-\$53,260.74	5
227	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Mary Graham Shelter Art Program	9010	3470	\$0.00	\$1,365.38	\$1,365.38	\$1,365.38	\$0.00	5
228	COSP - County Operated Schools and Programs - HSA Humans Services Agency - Juvenile Dependency Court	9010	3471	\$0.00	\$156,550.96	\$156,550.96	\$154,869.12	\$1,681.84	5
229	COSP - County Operated Schools and Programs- California Apprenticeship Initiative Grant	9010	3498	\$0.00	\$227.86	\$227.86	\$227.86	\$0.00	5

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230	VAFS - Venture Academy Family of Schools Fundraising Activities	9010	3804	\$188,488.19	\$214,826.16	\$403,314.35	\$166,909.96	\$236,404.39	5
231	HE TAC - Homeless Education Technical Assistance Center Mini Grant	9010	3941	\$0.00	\$235,138.43	\$235,138.43	\$235,138.43	\$0.00	5
232	HSA - Human Services Agency - Construction Technology GED - General Education Diploma	9010	4065	\$0.00	\$87,033.51	\$87,033.51	\$87,033.51	\$0.00	5
233	HSA - Human Services Agency - Construction Technology	9010	4200	\$0.00	\$206,818.79	\$206,818.79	\$206,818.79	\$0.00	5
234	HSA - Human Services Agency - Food Service Program	9010	4201	\$0.00	\$428,701.47	\$428,701.47	\$428,701.47	\$0.00	5
235	CTE - Career Technical Education - Expansion	9010	4212	\$317,954.38	\$29,921.34	\$347,875.72	\$92,060.86	\$255,814.86	5
236	CAI - California Apprenticeship Initiative Grant	9010	4213	\$0.00	\$23,394.60	\$23,394.60	\$23,394.60	\$0.00	5
237	CAI - California Apprenticeship VETS - Veterans Enhanced Technology Solutions Apprenticeship Program	9010	4214	\$0.00	\$257,502.92	\$257,502.92	\$257,502.92	\$0.00	5
238	California Apprenticeship Initiative, Pool and Spa Training Committee Apprenticeship Program	9010	4215	\$0.00	\$32,045.05	\$32,045.05	\$32,045.05	\$0.00	5
239	CAI - California Apprenticeship Initiative New and Innovative Program	9010	4217	\$0.00	\$29,387.06	\$29,387.06	\$29,387.06	\$0.00	5
240	PG&E - Pacific Gas and Electric AIF - Apprenticeship Innovation Funding	9010	4218	\$0.00	\$3,043,061.32	\$3,043,061.32	\$1,423,556.82	\$1,619,504.50	5



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241	CodeStack	9010	5025	\$5,276,847.93	\$8,535,748.11	\$13,812,596.04	\$10,262,940.64	\$3,549,655.40	5
242	Edge Workforce Backbone Project Codestack Academy Scholarships	9010	5029	\$30,000.00	\$2,826.00	\$32,826.00	\$32,826.00	\$0.00	5
243	Code Camp	9010	5056	\$0.00	\$617,834.96	\$617,834.96	\$617,834.96	\$0.00	5
244	CREEC - California Regional Environmental Education Community Amendment - Network Website	9010	5058	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	5
245	PG&E - Pacific Gas and Electric Energy Center Foundation Grant	9010	5064	\$12.12	\$0.00	\$12.12	\$0.00	\$12.12	5
246	Canine Services Consortium	9010	5208	\$1,029.73	\$7,700.00	\$8,729.73	\$7,700.00	\$1,029.73	5
247	Youth Workforce Program Services	9010	5275	\$0.00	\$629,228.33	\$629,228.33	\$629,228.33	\$0.00	5
248	Miscellaneous Recycling Revenues	9010	5287	\$216,156.40	\$95,385.32	\$311,541.72	\$83,785.60	\$227,756.12	5
249	Threat Assessment	9010	5723	\$3,685.16	\$0.00	\$3,685.16	\$0.00	\$3,685.16	5
250	Assessment Administration	9010	6069	\$264,091.49	-\$4,337.32	\$259,754.17	\$0.00	\$259,754.17	5
251	Regional Lead Ethnic Studies	9010	6118	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	5

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252	Work Group Professional Learning / Development Ethnic Studies	9010	6119	\$0.00	\$424,000.00	\$424,000.00	\$424,000.00	\$0.00	5
253	English Learner Roadmap Power in Collaboration Across California (EPICC)	9010	6121	\$0.00	\$23,997.00	\$23,997.00	\$23,997.00	\$0.00	5
254	TOPS - Teaching Opportunities for Partners in Science District Program	9010	6141	\$53,301.45	\$0.00	\$53,301.45	\$0.00	\$53,301.45	5
255	North Central Valley STEM Center - Science, Technology, Engineering and Mathematics	9010	6168	\$1,426.00	\$0.00	\$1,426.00	\$87.54	\$1,338.46	5
256	Raymus Foundation WSY - Work Start Yes	9010	6246	\$0.00	\$3,341.55	\$3,341.55	\$3,341.55	\$0.00	5
257	PGIM - Prudential Global Investment Management	9010	6256	\$8,684.40	\$5,000.00	\$13,684.40	\$2,496.92	\$11,187.48	5
258	SFPUC - San Francisco Public Utilities Commission	9010	6264	\$23,896.44	\$247,050.73	\$270,947.17	\$218,374.13	\$52,573.04	5
259	Walter S. Johnson Foundation	9010	6265	\$0.00	\$19,182.51	\$19,182.51	\$19,182.51	\$0.00	5
260	Natural Resources Fee For Services	9010	6268	\$1,239,923.39	\$3,417,692.88	\$4,657,616.27	\$2,762,994.86	\$1,894,621.41	5
261	MyPath	9010	6274	\$500.00	\$2,799.20	\$3,299.20	\$2,799.20	\$500.00	5
262	Sonora Fee for Service	9010	6276	\$83,938.40	\$38,860.75	\$122,799.15	\$30,203.21	\$92,595.94	5

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263	YouthBuild Burlington Stores Network Engagement Impact and Innovation Grant Agreement	9010	6277	\$0.00	\$11,209.12	\$11,209.12	\$11,209.12	\$0.00	5
264	College and Career	9010	6299	\$148,726.87	\$0.00	\$148,726.87	\$0.00	\$148,726.87	5
265	California Youth Behavioral Health Initiative (CYBHI)	9010	6312	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
266	JUUL - Altria Settlement	9010	6316	\$0.00	\$186,463.25	\$186,463.25	\$10,942.00	\$175,521.25	5
267	ELOP - Expanded Learning Opportunities Program SCOE - Stanislaus County Office of Education	9010	6317	\$0.00	\$160,000.00	\$160,000.00	\$160,000.00	\$0.00	5
268	SBHIP Consolidated - Student Behavioral Health Incentive Program Health Plan of San Joaquin	9010	6339	\$0.00	\$2,396,339.81	\$2,396,339.81	\$2,396,339.81	\$0.00	5
269	SBHIP - Student Behavioral Health Incentive Program HealthNet	9010	6341	\$27,782.77	\$0.00	\$27,782.77	\$27,782.77	\$0.00	5
270	Behavioral Health Services - State	9010	6350	\$0.00	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	5
271	Contracted Nursing Services	9010	6352	\$283,868.66	\$513,464.00	\$797,332.66	\$221,404.83	\$575,927.83	5
272	Tulare County Office of Education SEL - Social Emotional Learning FNL - Friday Night Live	9010	6358	\$0.00	\$93,167.07	\$93,167.07	\$93,167.07	\$0.00	5
273	ELOP - Expanded Learning Opportunities Program Support Services	9010	6360	\$494,469.82	\$943,941.00	\$1,438,410.82	\$540,883.74	\$897,527.08	5

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274	Continuous Improvement and Support	9010	6386	\$3,128,405.72	\$2,583,430.27	\$5,711,835.99	\$1,421,318.41	\$4,290,517.58	5
275	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3	9010	6394	\$0.00	\$10,841.67	\$10,841.67	\$10,841.67	\$0.00	5
276	MTSS - Multi-tiered System of Support SUMS - Scaling Up Multitiered System Phase 3 Sub-grant	9010	6397	\$0.00	\$4,750.29	\$4,750.29	\$4,750.29	\$0.00	5
277	CalHOPE - California Help Outreach Possibilities Empowerment Mindful and Wellbeing	9010	6398	\$0.00	\$502,686.08	\$502,686.08	\$386,416.50	\$116,269.58	5
278	CalHOPE - California Hope Outreach Possibilities and Empowerment Student Support DHCS - Department of Health Care Services Grant	9010	6399	\$0.00	\$220,000.00	\$220,000.00	\$220,000.00	\$0.00	5
279	CCIL - California Coalition for Inclusive Learning	9010	6407	\$0.00	\$291,550.70	\$291,550.70	\$291,550.70	\$0.00	5
280	Medi-Cal Comprehensive Health	9010	6511	\$1,288,331.41	\$2,730,696.92	\$4,019,028.33	\$1,494,073.58	\$2,524,954.75	5
281	HSA - Human Services Agency - Food Service Certification	9010	6594	\$525.91	\$0.00	\$525.91	\$0.00	\$525.91	5
282	Student Events	9010	7135	\$0.00	\$337,602.88	\$337,602.88	\$337,602.88	\$0.00	5
283	CISC - Curriculum and Instruction Steering Committee - Science	9010	7136	\$0.00	\$4,592.19	\$4,592.19	\$4,592.19	\$0.00	5
284	Women Together International Conference	9010	7138	\$0.00	\$16,505.84	\$16,505.84	\$16,505.84	\$0.00	5

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285	California Arts Council	9010	7145	\$0.00	\$11,159.96	\$11,159.96	\$11,159.96	\$0.00	5
286	Art Program Contracted Services	9010	7146	\$0.00	\$23,300.00	\$23,300.00	\$23,300.00	\$0.00	5
287	Community Grant Fund of San Joaquin	9010	7147	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
288	Purpose of Stockton Art Grant (SAG) is to provide arts opportunities to the community, the SAG the principal grants program for the Stockton Art Commission (SAC)	9010	7148	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	5
289	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9010	7151	\$0.00	\$50,296.97	\$50,296.97	\$50,296.97	\$0.00	5
290	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Science Advisory	9010	7160	\$0.00	\$350,000.00	\$350,000.00	\$240,163.57	\$109,836.43	5
291	MSCS - Mathematics, Science and Computer Science SJCOE San Joaquin County Office of Education Professional Learning	9010	7161	\$0.00	\$1,500,000.00	\$1,500,000.00	\$604,131.60	\$895,868.40	5
292	MSCS - Mathematics, Science and Computer Science Local Support Team	9010	7162	\$0.00	\$97,125.00	\$97,125.00	\$1,251.12	\$95,873.88	5
293	Fab Lab Bio Lab Foundation	9010	7165	\$0.00	\$9,881.00	\$9,881.00	\$9,881.00	\$0.00	5
294	DWAS - Dinner With a Scientist	9010	7181	\$970.34	\$5,060.08	\$6,030.42	\$5,695.51	\$334.91	5
295	DSSP - Delta Sierra Science Project CSMP - California Science and Math Project	9010	7187	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	5

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296	ETW - The Education Trust West	9010	7195	\$0.00	\$40,923.08	\$40,923.08	\$40,923.08	\$0.00	5
297	STEM - Science, Technology, Engineering and Mathematics Opportunity STEM Fair	9010	7199	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00	5
298	EWIG - Educator Workforce Investment Group	9010	7213	\$0.00	\$66,891.40	\$66,891.40	\$66,891.40	\$0.00	5
299	EWIG 2 - Educator Workforce Investment Grant 2023 for Computer Science	9010	7237	\$0.00	\$451,169.09	\$451,169.09	\$451,169.09	\$0.00	5
300	Artists in Schools	9010	7248	\$82,790.86	\$521,795.00	\$604,585.86	\$372,119.86	\$232,466.00	5
301	Music Services	9010	7270	\$5,112.26	\$3,735.00	\$8,847.26	\$3,387.79	\$5,459.47	5
302	Health / Physical Education	9010	7300	\$36,456.93	\$70,540.00	\$106,996.93	\$67,208.93	\$39,788.00	5
303	GRASP-IT Extra	9010	7317	\$239,129.94	\$3,825.01	\$242,954.95	\$103,152.80	\$139,802.15	5
304	COE - County Office of Education Foundation Administration	9010	7430	\$0.00	\$1,496.55	\$1,496.55	\$1,496.55	\$0.00	5
305	COE - County Office of Education - Foundation Award Mock Trial	9010	7431	\$0.00	\$2,389.28	\$2,389.28	\$2,389.28	\$0.00	5
306	COE - County Office of Education - Foundation Award Academic Decathlon	9010	7432	\$0.00	\$3,942.33	\$3,942.33	\$3,942.33	\$0.00	5

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307	COE - County Office of Education - Foundation Award Science Fair	9010	7434	\$0.00	\$2,923.40	\$2,923.40	\$2,923.40	\$0.00	5
308	COE - County Office of Education - Foundation Award Science Olympiad	9010	7435	\$0.00	\$7,252.06	\$7,252.06	\$7,252.06	\$0.00	5
309	COE - County Office of Education - Foundation Award Spelling Bee	9010	7437	\$0.00	\$565.93	\$565.93	\$565.93	\$0.00	5
310	COE - County Office of Education - Foundation Award Performing Arts and Honor Concerts	9010	7465	\$0.00	\$2,066.32	\$2,066.32	\$2,066.32	\$0.00	5
311	COE - County Office of Education - Foundation Award Math Olympiad	9010	7466	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	5
312	COE - County Office of Education - Foundation Award Sky Mountain Outdoor Ed	9010	7468	\$0.00	\$11,910.29	\$11,910.29	\$11,910.29	\$0.00	5
313	COE - County Office of Education Foundation Award - STEM Science, Technology, Engineering and Mathematics Durham Ferry Outdoor Education Center	9010	7470	\$0.00	\$2,019.09	\$2,019.09	\$2,019.09	\$0.00	5
314	COE - County Office of Education Foundation Award - Foster Youth Services Coordinating Program	9010	7471	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
315	COE - County Office of Education Foundation Award - Pinnacle	9010	7472	\$0.00	\$4,818.15	\$4,818.15	\$4,818.15	\$0.00	5
316	COE - County Office of Education Foundation Award Families in Transition	9010	7474	\$0.00	\$10,451.85	\$10,451.85	\$10,451.85	\$0.00	5
317	COE - County Office of Education Foundation Award STEM Science, Technology, Engineering and Mathematics Annual Girls Coding Collaboration	9010	7475	\$0.00	\$3,367.61	\$3,367.61	\$3,367.61	\$0.00	5

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
318	COE - County Office of Education Foundation Award Youth Artist Showcase Competition	9010	7476	\$0.00	\$906.68	\$906.68	\$906.68	\$0.00	5
319	Chalkboard	9010	7611	\$12,796.04	\$0.00	\$12,796.04	\$0.00	\$12,796.04	5
320	MAA #4 - Medi-Cal Administrative Agency Comprehensive Health	9010	7904	\$0.00	\$0.00	\$0.00	\$2,770.60	-\$2,770.60	5
321	Legal Services	9010	8000	\$0.42	\$69,000.00	\$69,000.42	\$69,000.42	\$0.00	5
322	Urban Institute YAI - Youth Apprenticeship Intermediary	9012	4216	\$0.00	\$11,999.20	\$11,999.20	\$11,999.20	\$0.00	5
323	AmeriCorps Carryover	9012	6269	\$0.00	\$240,669.70	\$240,669.70	\$240,669.70	\$0.00	5
324	Worknet - Youth Education Services	9012	6275	\$0.00	\$743,911.29	\$743,911.29	\$743,911.29	\$0.00	5
325	AmeriCorps	9012	6289	\$0.00	\$29,072.18	\$29,072.18	\$29,072.18	\$0.00	5
326	Workforce Development Grant COVID 19	9012	6329	\$0.00	\$30,354.06	\$30,354.06	\$30,354.06	\$0.00	5
327	Behavioral Health Services - Federal	9012	6351	\$0.00	\$840,940.95	\$840,940.95	\$840,940.95	\$0.00	5
328	ESSA - Every Student Succeed Act - 21st Century California School Leadership Academy SCOE - Sacramento County Office of Education - CSLA - California Schools Leadership	9012	6396	\$0.00	\$122,345.73	\$122,345.73	\$122,345.73	\$0.00	5



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329	STEAM - Science, Technology, Engineering, Arts and Mathematics - HUB	9012	7151	\$0.00	\$28,437.05	\$28,437.05	\$28,437.05	\$0.00	5
330	NSF - National Science Foundation YouthQuake Year 1	9012	7215	\$0.00	\$25,599.00	\$25,599.00	\$25,599.00	\$0.00	5
331	NSF - National Science Foundation YouthQuake Year 2	9012	7216	\$0.00	\$3,389.79	\$3,389.79	\$3,389.79	\$0.00	5
332	NSF - National Science Foundation Story Quarter 2 Year 1 and 3	9012	7235	\$0.00	\$10,297.00	\$10,297.00	\$10,297.00	\$0.00	5
333	NSF - National Science Foundation Story Quarter 2 Year 2	9012	7236	\$0.00	\$1,340.86	\$1,340.86	\$1,340.86	\$0.00	5
334	Redevelopment	9019	5800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
335	Migrant Ed - Regular District - Lodi	9060	6094	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
336	Migrant Ed - Summer District - Lodi	9061	6094	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5
<b>Total by Ending Balance Line</b>				\$26,249,003.24	\$81,689,118.18	\$107,938,121.42	\$74,631,817.28	\$33,306,304.14	5
337	Budget Stabilization	0000	0002	\$51,560,146.00	-\$16,000,000.00	\$35,560,146.00	\$0.00	\$35,560,146.00	7
338	Special Education - One-Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$0.00	\$102,218.97	7

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339	LCFF - Local Control Funding Formula Implementation Professional Development - Special Education	0000	1401	\$6,437.89	\$0.00	\$6,437.89	\$0.00	\$6,437.89	7
340	LCFF - Local Control Funding Formula Implementation Materials and Supplies - Special Education	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47	7
341	Special Education - Instructional Assistant Recruitment	0000	1804	\$0.00	\$50,000.00	\$50,000.00	\$9,187.37	\$40,812.63	7
342	Special Education - Local Solutions Grant	0000	1805	\$0.00	\$56.09	\$56.09	\$56.09	\$0.00	7
343	Special Education - Teacher Sign-on Bonus	0000	1806	\$0.00	\$292,687.21	\$292,687.21	\$292,687.21	\$0.00	7
344	SELPA - Special Education Local Plan Area - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
345	SELPA - Special Education Local Plan Area Workability Fundraising	0000	2206	\$1,396.88	\$1,889.81	\$3,286.69	\$1,723.72	\$1,562.97	7
346	COSP - County Operated Schools and Programs - Fundraising	0000	3007	\$1,190.18	\$2,500.00	\$3,690.18	\$2,534.94	\$1,155.24	7
347	COSP - County Operated Schools and Programs - LCFF Local Control Funding Formula Implementation Materials and Supplies	0000	3527	\$193,555.91	\$109,527.00	\$303,082.91	\$85,617.07	\$217,465.84	7
348	VAFS - Venture Academy Family of Schools Special Projects	0000	3822	\$0.00	\$3,495,984.18	\$3,495,984.18	\$0.00	\$3,495,984.18	7
349	VAFS - Venture Academy Family of Schools - Early College High School Reserve	0000	3865	\$1,000,000.00	-\$1,000,000.00	\$0.00	\$0.00	\$0.00	7

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350	Apprenticeship	0000	4205	\$2,914,600.50	\$11,069,245.00	\$13,983,845.50	\$10,204,068.69	\$3,779,776.81	7
351	LCAP - Local Control and Accountability Program and Fiscal Oversight	0000	5003	\$146,283.39	\$0.00	\$146,283.39	\$146,283.39	\$0.00	7
352	Health Care JPA - Joint Powers Authority Health Care Consortium	0000	5008	\$656,306.88	\$0.00	\$656,306.88	-\$126,023.73	\$782,330.61	7
353	CodeStack	0000	5025	\$0.00	\$826,915.70	\$826,915.70	\$826,915.70	\$0.00	7
354	ED-JOIN - Education Job Opportunities Information Network - Statewide	0000	5026	\$4,654,510.67	\$3,131,425.57	\$7,785,936.24	\$3,345,360.66	\$4,440,575.58	7
355	GASB 96 - Governmental Accounting Standards Board - Subscriptions	0000	5031	\$0.00	\$1,344,810.11	\$1,344,810.11	\$1,344,810.11	\$0.00	7
356	GASB 87 - Governmental Accounting Standards Board Property Leases	0000	5035	\$0.00	\$1,301,725.62	\$1,301,725.62	\$1,301,725.62	\$0.00	7
357	Classified Employee Teacher of the Year Recognition	0000	5044	\$0.00	\$14,798.65	\$14,798.65	\$14,798.65	\$0.00	7
358	GASB 34 - Governmental Accounting Standards Board Capital Leases	0000	5055	\$0.00	\$138,136.33	\$138,136.33	\$138,136.33	\$0.00	7
359	Transworld Plant Development	0000	5067	\$212,998.51	\$450,000.00	\$662,998.51	\$497,014.28	\$165,984.23	7
360	WEC - Wentworth Educational Center - Solar Panels	0000	5068	\$962,299.89	\$38,351.37	\$1,000,651.26	\$213,732.44	\$786,918.82	7

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361	Transition Budget	0000	5080	\$0.00	\$1,109.10	\$1,109.10	\$1,109.10	\$0.00	7
362	Sky Mountain Preliminary Planning Installment Request #2	0000	5085	\$0.00	\$260.00	\$260.00	\$260.00	\$0.00	7
363	Special Education - Discretionary	0000	5096	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
364	Copying Services	0000	5110	\$664,842.80	\$0.00	\$664,842.80	-\$108,131.03	\$772,973.83	7
365	Venture Soccer Field	0000	5131	\$7,583,702.07	-\$1,158,996.76	\$6,424,705.31	\$5,410,058.75	\$1,014,646.56	7
366	CodeStack Relocation	0000	5134	\$7,626,081.83	\$1,000,000.00	\$8,626,081.83	\$364,506.44	\$8,261,575.39	7
367	McFall Planning	0000	5136	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
368	Conservation Corps Building	0000	5137	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7
369	WEC - Wentworth Educational Center Building Expenses	0000	5140	\$315,830.41	\$100,000.00	\$415,830.41	\$103,627.27	\$312,203.14	7
370	3127 Transworld Property	0000	5142	\$0.00	\$18,589,449.08	\$18,589,449.08	\$18,589,449.08	\$0.00	7
371	3127 Transworld Security Deposits	0000	5143	\$0.00	\$97,302.07	\$97,302.07	\$0.00	\$97,302.07	7

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372	Nelson Center Facilities - Building Expenses	0000	5150	\$391,072.19	\$442,201.00	\$833,273.19	\$694,862.40	\$138,410.79	7
373	Lycoming Building Expenses	0000	5154	\$0.00	\$93,637.95	\$93,637.95	\$93,637.95	\$0.00	7
374	VAFS - Venture Academy Family of Schools Building Expenses	0000	5160	\$416,252.50	\$218,422.00	\$634,674.50	\$0.00	\$634,674.50	7
375	Sky Mountain Improvements	0000	5165	\$0.00	\$6,000,000.00	\$6,000,000.00	\$0.00	\$6,000,000.00	7
376	COE - County Office of Education Telco Expenses	0000	5168	\$0.00	\$318,638.81	\$318,638.81	\$318,638.81	\$0.00	7
377	Sky Mountain Enhancement	0000	5173	\$0.00	\$110,188.59	\$110,188.59	\$110,188.59	\$0.00	7
378	Venture II Building Expenses	0000	5175	\$50,156.23	-\$38,004.00	\$12,152.23	\$0.00	\$12,152.23	7
379	CTEC - Career and Technical Education Center Building Expenses	0000	5180	\$1,491,699.03	\$0.00	\$1,491,699.03	\$0.00	\$1,491,699.03	7
380	Miscellaneous Building Expenses	0000	5186	\$5,679,799.07	\$26,135,609.85	\$31,815,408.92	\$0.00	\$31,815,408.92	7
381	Federal Building - Court/Community Schools	0000	5193	\$0.00	\$390,363.41	\$390,363.41	\$390,363.41	\$0.00	7
382	Mandated Costs	0000	5206	\$3,357,701.10	\$294,056.00	\$3,651,757.10	\$0.00	\$3,651,757.10	7

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383	Unemployment	0000	5210	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	7
384	Affordable Care Act - ESRP - Employer Shared Responsibility Payment	0000	5211	\$0.00	\$18,608.15	\$18,608.15	\$18,608.15	\$0.00	7
385	CSESAP - Classified School Employee Summer Assistance Program	0000	5212	\$0.00	\$25,134.37	\$25,134.37	\$25,134.37	\$0.00	7
386	Information Technology - Core Support	0000	5216	\$0.00	\$1,291,656.27	\$1,291,656.27	\$1,291,656.27	\$0.00	7
387	Information Technology - Communications/Security	0000	5217	\$0.00	\$1,006,902.32	\$1,006,902.32	\$1,006,902.32	\$0.00	7
388	Information Technology - Administration	0000	5218	\$0.00	\$402,832.89	\$402,832.89	\$402,832.89	\$0.00	7
389	Information Technology - Administration/Hardware	0000	5220	\$6,924.49	\$155,478.71	\$162,403.20	\$160,996.97	\$1,406.23	7
390	Information Technology - Administration/Technical	0000	5225	\$17,062.30	\$133,762.00	\$150,824.30	\$113,837.71	\$36,986.59	7
391	Information Technology - Administration/User Support	0000	5230	\$0.00	\$445,269.05	\$445,269.05	\$445,269.05	\$0.00	7
392	ACSA - Association of California School Administrators Personnel Academy	0000	5302	\$0.00	\$276.76	\$276.76	\$276.76	\$0.00	7
393	Vehicle Maintenance	0000	5702	\$1,363,772.90	\$25,648.55	\$1,389,421.45	\$21,795.30	\$1,367,626.15	7

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394	Safety Conference	0000	5715	\$0.00	\$13,620.47	\$13,620.47	\$13,620.47	\$0.00	7
395	SJCOE - San Joaquin County Office of Education Employee Safety Training	0000	5717	\$0.00	-\$7,995.00	-\$7,995.00	-\$7,995.00	\$0.00	7
396	Migrant Unfunded Expenses	0000	5880	\$0.00	\$107,297.54	\$107,297.54	\$107,297.54	\$0.00	7
397	SJCOE - San Joaquin County Office of Education Special Needs	0000	6001	\$0.00	\$80,550.76	\$80,550.76	\$80,550.76	\$0.00	7
398	FCCU2 Foundation Donation	0000	6002	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	7
399	SJCOE - San Joaquin County Office of Education Professional Development for Classified Employees	0000	6051	\$0.00	\$3,707.37	\$3,707.37	\$3,707.37	\$0.00	7
400	e-Sports	0000	6054	\$0.00	\$11,473.28	\$11,473.28	\$11,473.28	\$0.00	7
401	State Seal of Biliterycy	0000	6126	\$0.00	\$10,638.96	\$10,638.96	\$10,638.96	\$0.00	7
402	Science Conference	0000	6144	\$17,318.42	\$18,921.40	\$36,239.82	\$0.00	\$36,239.82	7
403	STEM Camps - Science, Technology, Engineering and Mathematics	0000	6145	\$33,182.89	\$2,411.41	\$35,594.30	\$9,238.46	\$26,355.84	7
404	Education Services - Main	0000	6800	\$0.00	\$54,500.49	\$54,500.49	\$54,500.49	\$0.00	7

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405	Education Services - Science	0000	6810	\$0.00	\$970,871.04	\$970,871.04	\$970,871.04	\$0.00	7
406	Education Services - State/Federal Programs	0000	6820	\$0.00	\$77,211.73	\$77,211.73	\$77,211.73	\$0.00	7
407	Education Services - School Support	0000	6825	\$385,563.03	\$239,337.60	\$624,900.63	\$217,233.05	\$407,667.58	7
408	Education Services - Mathematics	0000	6845	\$0.00	\$931,078.70	\$931,078.70	\$931,078.70	\$0.00	7
409	Education Services - Multilingual	0000	6850	\$0.00	\$732,914.82	\$732,914.82	\$732,914.82	\$0.00	7
410	Education Services - College and Career Readiness	0000	6866	\$0.00	\$32,803.21	\$32,803.21	\$32,803.21	\$0.00	7
411	Fab Lab	0000	7109	\$0.00	\$241,749.55	\$241,749.55	\$241,749.55	\$0.00	7
412	Star Lab	0000	7110	\$10,918.81	\$19,450.00	\$30,368.81	\$217.31	\$30,151.50	7
413	California State Elementary Spelling Bee	0000	7142	\$31,846.42	\$24,025.00	\$55,871.42	\$13,654.19	\$42,217.23	7
414	Color the Summer Art Camp	0000	7143	\$19,670.10	\$27,601.06	\$47,271.16	\$47,271.16	\$0.00	7
415	Student Events Pinnacle Event	0000	7144	\$0.00	\$927.27	\$927.27	\$927.27	\$0.00	7



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416	Tech Summit	0000	7150	\$12,757.73	-\$12,757.73	\$0.00	\$0.00	\$0.00	7
417	Durham Ferry STEM - Science, Technology, Engineering and Mathematics Program	0000	7202	\$0.00	\$322,462.13	\$322,462.13	\$322,462.13	\$0.00	7
418	Sky Mountain Camp	0000	7204	\$975,840.22	\$3,434,366.27	\$4,410,206.49	\$2,577,163.65	\$1,833,042.84	7
419	Math Olympiad	0000	7214	\$1,404.36	\$7,900.00	\$9,304.36	\$7,099.36	\$2,205.00	7
420	Emergency Preparedness	0000	7350	\$0.00	\$5,257.59	\$5,257.59	\$5,257.59	\$0.00	7
421	MAA - Medi-Cal Administrative Agency General Administration	0000	7900	\$1,283,767.16	\$15,215.36	\$1,298,982.52	\$0.00	\$1,298,982.52	7
422	COSP - County Operated Schools and Programs - MAA Medi-Cal Administrative Agency	0000	7901	\$520,663.15	\$74,802.00	\$595,465.15	\$41,734.05	\$553,731.10	7
423	MAA #2 - Medi-Cal Administrative Agency Childcare/Rural	0000	7902	\$27,448.16	\$0.00	\$27,448.16	\$26,026.41	\$1,421.75	7
424	Special Education - MAA - Medi-Cal Administrative Agency	0000	7903	\$908,196.28	\$120,743.13	\$1,028,939.41	\$268,070.84	\$760,868.57	7
425	MAA #4 - Medi-Cal Administrative Agency - Comprehensive Health	0000	7904	\$45,472.86	\$5,997.87	\$51,470.73	-\$1,231.50	\$52,702.23	7
426	MAA #5 - Medi-Cal Administrative Agency - Services	0000	7905	\$0.00	\$204,642.10	\$204,642.10	\$204,642.10	\$0.00	7

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427	SELPA - Special Education Local Planning Area - MAA Medi-Cal Administrative Agency - SELPA 10%	0000	7908	\$119,104.30	\$13,415.91	\$132,520.21	\$19,269.93	\$113,250.28	7
428	Cal-Safe - California School Aged Family Education - Childcare and Development Services	0092	7010	\$7,056.35	\$0.00	\$7,056.35	\$0.00	\$7,056.35	7A
429	Court/Camps - Instructional Program	0240	3010	\$0.00	\$1,117,187.00	\$1,117,187.00	\$284,222.70	\$832,964.30	7D
430	Community Schools - Instructional Program	0240	3020	\$5,504,400.31	\$19,142,353.99	\$24,646,754.30	\$9,373,493.58	\$15,273,260.72	7C
431	Community Schools - CTE - Career Technical Education	0240	3021	\$0.00	\$0.00	\$0.00	\$556,861.26	-\$556,861.26	7C
432	COSP - County Operated Schools and Programs - Mental Health Clinicians	0240	3022	\$0.00	\$106,269.53	\$106,269.53	\$872,508.34	-\$766,238.81	7C
433	Community Schools - Summer School	0240	3100	\$0.00	\$0.00	\$0.00	\$139,171.35	-\$139,171.35	7C
434	Community Schools - one.Resource	0240	3110	\$0.00	\$0.00	\$0.00	\$119,803.79	-\$119,803.79	7C
435	Community Schools - Probation Services	0240	3190	\$0.00	\$447,003.17	\$447,003.17	\$864,059.31	-\$417,056.14	7C
436	Community Schools - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$275,660.37	-\$275,660.37	7C
437	Court/Camps - Instructional Administration	0240	3600	\$0.00	\$0.00	\$0.00	\$41,211.04	-\$41,211.04	7D

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
438	Community Schools - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$2,575,204.54	-\$2,575,204.54	7C
439	Court/Camps - School Administration	0240	3610	\$0.00	\$0.00	\$0.00	\$388,599.56	-\$388,599.56	7D
440	Community Schools - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$196,141.70	-\$196,141.70	7C
441	Court/Camps - Student Services Building	0240	3650	\$0.00	\$0.00	\$0.00	\$43,055.50	-\$43,055.50	7D
442	Community Schools - Deferred Maintenance	0240	3710	\$0.00	-\$135,571.00	-\$135,571.00	\$0.00	-\$135,571.00	7C
443	Community Schools - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$11,380.52	-\$11,380.52	7C
444	Court/Camps - Human Resources Department	0240	3920	\$0.00	\$0.00	\$0.00	\$4,267.74	-\$4,267.74	7D
445	Community Schools - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$2,021,068.52	-\$2,021,068.52	7C
446	Court/Camps - Student Services Department	0240	3922	\$0.00	\$0.00	\$0.00	\$175,245.60	-\$175,245.60	7D
447	Community Schools - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$412,914.52	-\$412,914.52	7C
448	Court/Camps - Technology Department	0240	3923	\$0.00	\$0.00	\$0.00	\$180,584.86	-\$180,584.86	7D

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Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
449	Community - CTE - Career Technical Education Administration	0240	3926	\$0.00	\$0.00	\$0.00	\$601,417.57	-\$601,417.57	7B
450	Community Discovery Youth ChalleNGe - National Guard	0240	3927	\$0.00	\$0.00	\$0.00	\$2,164,688.01	-\$2,164,688.01	7C
451	Community - CTE - Career Technical Education Culinary Arts	0240	4017	\$0.00	\$19,723.87	\$19,723.87	\$134,371.68	-\$114,647.81	7B
452	PAR - Peer Assistance Review - Administration	0271	5004	\$8,975.22	\$0.00	\$8,975.22	\$0.00	\$8,975.22	7A
453	Williams Case Settlement	0385	7285	\$53,326.18	\$66,380.61	\$119,706.79	\$66,380.61	\$53,326.18	7A
454	CTE - Career Technical Education - Staff Development Buyback	0393	4097	\$312.27	\$0.00	\$312.27	\$0.00	\$312.27	7A
455	Special Education - Deferred Maintenance	0620	1711	\$1,559,031.89	\$348,117.00	\$1,907,148.89	\$84,735.03	\$1,822,413.86	7A
456	Special Education - Deferred Maintenance Technology	0620	1712	\$46,408.64	\$11,602.00	\$58,010.64	\$0.00	\$58,010.64	7A
457	COSP - County Operated Schools and Programs Deferred Maintenance	0620	3711	\$2,538,442.34	\$221,177.00	\$2,759,619.34	\$198,506.10	\$2,561,113.24	7A
458	COSP - County Operated Schools and Programs - Deferred Maintenance Technology	0620	3712	\$117,580.90	\$29,082.00	\$146,662.90	\$0.00	\$146,662.90	7A
459	General Fund - Deferred Maintenance	0620	5711	\$4,490,687.50	\$598,250.00	\$5,088,937.50	\$773,139.12	\$4,315,798.38	7A

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460	General Fund - Deferred Maintenance Technology	0620	5712	\$192,000.00	\$48,000.00	\$240,000.00	\$0.00	\$240,000.00	7A
461	Special Education - Transportation	0724	1650	\$0.00	\$6,966,785.95	\$6,966,785.95	\$6,966,785.95	\$0.00	7
<b>Total by Ending Balance Line</b>				\$110,322,752.55	\$98,189,361.22	\$208,512,113.77	\$84,349,446.89	\$124,162,666.88	7
462	COSP - County Operated Schools and Programs Lottery Unrestricted	1100	3005	\$59,842.78	\$136,814.80	\$196,657.58	\$81,508.71	\$115,148.87	8
<b>Total by Ending Balance Line</b>				\$59,842.78	\$136,814.80	\$196,657.58	\$81,508.71	\$115,148.87	8
463	Special Education - Lottery Unrestricted	1100	1025	\$253,650.65	\$88,232.22	\$341,882.87	\$22,333.23	\$319,549.64	9
<b>Total by Ending Balance Line</b>				\$253,650.65	\$88,232.22	\$341,882.87	\$22,333.23	\$319,549.64	9
464	ROC/P - Regional Occupation Center Program - Lottery Unrestricted - Instructional Programs	1100	4025	\$56,694.49	\$0.00	\$56,694.49	\$5,457.51	\$51,236.98	10
465	Lottery Unrestricted - Adults In Corrections Transfer	1100	4101	\$51,441.87	\$4,051.63	\$55,493.50	\$0.00	\$55,493.50	10
<b>Total by Ending Balance Line</b>				\$108,136.36	\$4,051.63	\$112,187.99	\$5,457.51	\$106,730.48	10
466	Lottery Unrestricted - Technology Support	1100	5005	\$270,070.90	\$229,098.63	\$499,169.53	\$344,894.91	\$154,274.62	11
<b>Total by Ending Balance Line</b>				\$270,070.90	\$229,098.63	\$499,169.53	\$344,894.91	\$154,274.62	11

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467	Revolving Cash	0000	0000	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	12
<i>Total by Ending Balance Line</i>				\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	12
468	Economic Uncertainties	0000	0000	\$3,334,612.00	\$1,277,397.00	\$4,612,009.00	\$0.00	\$4,612,009.00	13
<i>Total by Ending Balance Line</i>				\$3,334,612.00	\$1,277,397.00	\$4,612,009.00	\$0.00	\$4,612,009.00	13
469	Revolving Cash	0000	0000	-\$30,000.00	\$0.00	-\$30,000.00	\$0.00	-\$30,000.00	14
470	LCFF - Local Control Funding Formula	0000	0000	\$0.00	\$27,244,927.62	\$27,244,927.62	-\$478.05	\$27,245,405.67	14
471	Economic Uncertainties	0000	0000	-\$3,334,612.00	-\$1,277,397.00	-\$4,612,009.00	\$0.00	-\$4,612,009.00	14
472	Salaries and Benefits GF - General Fund Unrestricted	0000	5000	\$0.00	\$12,863,745.50	\$12,863,745.50	\$12,863,745.50	\$0.00	14
473	Miscellaneous Revenue	0000	5001	\$24,688,401.77	-\$47,561,764.84	-\$22,873,363.07	\$2,236.17	-\$22,875,599.24	14
474	Miscellaneous Revenue - Charter Fees	0000	5002	\$0.00	\$4,943,670.00	\$4,943,670.00	\$0.00	\$4,943,670.00	14
475	Superintendent and Board	0000	5010	\$0.00	\$258,148.11	\$258,148.11	\$258,148.11	\$0.00	14

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476	School District Organization	0000	5040	\$0.00	\$2,466.49	\$2,466.49	\$2,466.49	\$0.00	14
477	DSSD - Direct Service School Districts - Services	0000	5041	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
478	Tuition Reimbursement Program	0000	5042	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	14
479	Leadership Training	0000	5059	\$0.00	\$334,667.47	\$334,667.47	\$334,667.47	\$0.00	14
480	Research and Grant Development	0000	5060	\$0.00	\$459,835.84	\$459,835.84	\$459,835.84	\$0.00	14
481	Early Literacy Community of Practice	0000	5061	\$0.00	\$9,851.76	\$9,851.76	\$9,851.76	\$0.00	14
482	SJCOE - San Joaquin County Office of Education Wellness Day	0000	5063	\$0.00	\$1,304.18	\$1,304.18	\$1,304.18	\$0.00	14
483	Administrative Services	0000	5071	\$0.00	\$174,849.41	\$174,849.41	\$174,849.41	\$0.00	14
484	Equity Training	0000	5093	\$0.00	\$597,379.61	\$597,379.61	\$597,379.61	\$0.00	14
485	Student Administrative Support Services	0000	5095	\$0.00	\$93,830.62	\$93,830.62	\$93,830.62	\$0.00	14
486	Georgetown Operations Budget	0000	5132	\$0.00	\$136,619.98	\$136,619.98	\$0.00	\$136,619.98	14

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487	Fremont Street Operations	0000	5133	\$0.00	\$131,678.40	\$131,678.40	\$0.00	\$131,678.40	14
488	WEC - Wentworth Education Center - Operations Court/Community Schools Budget	0000	5135	\$0.00	\$695,800.28	\$695,800.28	\$695,800.28	\$0.00	14
489	3127 Transworld Operations Budget	0000	5148	\$0.00	\$295,500.69	\$295,500.69	\$124,551.26	\$170,949.43	14
490	Nelson Center Facilities - Operations Budget	0000	5152	\$0.00	\$600,864.71	\$600,864.71	\$598,552.21	\$2,312.50	14
491	TCSJ - Teachers College of San Joaquin Operations Budget	0000	5155	\$0.00	\$570,007.91	\$570,007.91	\$570,007.91	\$0.00	14
492	VAFS - Venture Academy Family of Schools Operations Budget	0000	5170	\$0.00	\$668,039.00	\$668,039.00	\$0.00	\$668,039.00	14
493	Excel Operations Expenses	0000	5184	\$0.00	\$727,504.80	\$727,504.80	\$301.07	\$727,203.73	14
494	CTEC - Career and Technical Education Center Operations Budget	0000	5185	\$0.00	\$592,374.60	\$592,374.60	\$496,182.45	\$96,192.15	14
495	Venture II - Operations Budget	0000	5191	\$0.00	\$523,103.00	\$523,103.00	\$0.00	\$523,103.00	14
496	Federal Building - Court/Community Schools	0000	5196	-\$317,657.48	\$0.00	-\$317,657.48	\$0.00	-\$317,657.48	14
497	Business Services	0000	5200	\$0.00	\$904,448.18	\$904,448.18	\$904,448.18	\$0.00	14



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498	Indirect	0000	5201	\$0.00	\$0.00	\$0.00	-\$13,683,492.08	\$13,683,492.08	14
499	Legal - COE - County Office of Education	0000	5203	\$0.00	\$187,760.07	\$187,760.07	\$187,760.07	\$0.00	14
500	Technology/Administration Budget	0000	5205	\$0.00	\$3,388,950.08	\$3,388,950.08	\$3,388,950.08	\$0.00	14
501	Personnel External Services	0000	5300	\$0.00	\$235,715.01	\$235,715.01	\$235,715.01	\$0.00	14
502	Credentialing Services	0000	5310	\$0.00	\$20,177.84	\$20,177.84	\$20,177.84	\$0.00	14
503	Fingerprinting	0000	5315	\$0.00	\$49,617.14	\$49,617.14	\$49,617.14	\$0.00	14
504	Recruitment and Retention	0000	5317	\$0.00	\$28,776.94	\$28,776.94	\$28,776.94	\$0.00	14
505	Teacher Recruitment	0000	5321	\$0.00	\$45,463.40	\$45,463.40	\$45,463.40	\$0.00	14
506	SJCOE - San Joaquin County Office of Education ID Badges	0000	5322	\$0.00	\$2,047.46	\$2,047.46	\$2,047.46	\$0.00	14
507	DEIA - Diversity, Equity, Inclusion and Access	0000	5401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
508	Instructional Leadership	0000	5402	\$0.00	\$578.06	\$578.06	\$578.06	\$0.00	14

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509	Workforce Development	0000	5403	\$0.00	\$8,280.07	\$8,280.07	\$8,280.07	\$0.00	14
510	Employee Engagement	0000	5404	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
511	Exemplary Support and Services	0000	5405	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
512	Maintenance and Operations	0000	5700	\$0.00	\$896,233.00	\$896,233.00	\$896,233.00	\$0.00	14
513	Routine Maintenance and Repair Requirement	0000	5701	\$0.00	-\$2,885,791.00	-\$2,885,791.00	-\$2,885,791.00	\$0.00	14
514	Postage	0000	5704	\$0.00	\$1,475.29	\$1,475.29	\$1,475.29	\$0.00	14
515	Property and Liability Losses	0000	5705	\$0.00	\$198,480.46	\$198,480.46	\$125,410.15	\$73,070.31	14
516	Deferred Maintenance	0000	5710	\$0.00	-\$430,638.00	-\$430,638.00	\$0.00	-\$430,638.00	14
517	AED - Automatic External Defibrillators	0000	5719	\$0.00	\$3,592.00	\$3,592.00	\$3,592.00	\$0.00	14
518	Risk Management	0000	5720	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
519	Workers' Compensation	0000	5721	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14

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520	Curriculum Services	0000	6050	\$0.00	\$37,535.92	\$37,535.92	\$37,535.92	\$0.00	14
521	Early Childhood	0000	6220	\$0.00	\$15,992.41	\$15,992.41	\$15,992.41	\$0.00	14
522	Academic Decathlon	0000	7120	\$0.00	\$23,427.66	\$23,427.66	\$23,427.66	\$0.00	14
523	Academic Pentathlon	0000	7130	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14
524	Spelling Bee	0000	7140	\$0.00	\$2,025.70	\$2,025.70	\$2,025.70	\$0.00	14
525	Administration Student Events Projects	0000	7141	\$0.00	\$1,357.24	\$1,357.24	\$1,357.24	\$0.00	14
526	Science Fair	0000	7200	\$0.00	\$6,123.80	\$6,123.80	\$6,123.80	\$0.00	14
527	Science Olympiad	0000	7210	\$0.00	\$24,288.24	\$24,288.24	\$24,288.24	\$0.00	14
528	Countywide Music Coordination	0000	7260	\$0.00	\$130,314.72	\$130,314.72	\$130,314.72	\$0.00	14
529	Mock Trial	0000	7400	\$0.00	\$13,310.21	\$13,310.21	\$13,310.21	\$0.00	14
530	Public Information Officer	0000	7610	\$0.00	\$877,972.05	\$877,972.05	\$877,972.05	\$0.00	14

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<b>Total by Ending Balance Line</b>				<b>\$21,006,132.29</b>	<b>\$6,874,722.09</b>	<b>\$27,880,854.38</b>	<b>\$7,745,021.85</b>	<b>\$20,135,832.53</b>	<b>14</b>
<b>Total by Fund</b>				<b>\$181,995,711.63</b>	<b>\$253,277,962.52</b>	<b>\$435,273,674.15</b>	<b>\$230,600,430.95</b>	<b>\$204,673,243.20</b>	<b>14</b>
531	TCSJ - Teachers College of San Joaquin CDE - California Department of Education Professional Development Videos - Fund 02	7810	5975	\$0.00	\$213,303.31	\$213,303.31	\$213,303.31	\$0.00	20
532	TCSJ - Teachers College of San Joaquin PG&E - Pacific Gas and Electric Mini Grant - Fund 02	9010	5974	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	20
533	Teacher Residency Expansion Grant - Fund 02	9010	5980	\$0.00	\$173,790.56	\$173,790.56	\$173,790.56	\$0.00	20
534	TCSJ - Teachers College of San Joaquin - Dyslexia Grant - Fund 02	9010	5981	\$0.00	\$1,527.84	\$1,527.84	\$1,527.84	\$0.00	20
535	TCSJ - Teachers College of San Joaquin - Residency 2022-2026 - Fund 02	9010	5982	\$0.00	\$27,611.51	\$27,611.51	\$27,611.51	\$0.00	20
536	TCSJ Alumni Outreach	9010	6000	\$0.00	\$1,007.16	\$1,007.16	\$0.00	\$1,007.16	20
537	Teachers College of San Joaquin - Fund 02	9010	6006	\$4,431,176.86	\$9,063,622.07	\$13,494,798.93	\$8,953,726.56	\$4,541,072.37	20
<b>Total by Ending Balance Line</b>				<b>\$4,431,176.86</b>	<b>\$9,481,862.45</b>	<b>\$13,913,039.31</b>	<b>\$9,370,959.78</b>	<b>\$4,542,079.53</b>	<b>20</b>
538	Economic Uncertainties - Fund 02	0000	0000	\$174,909.94	\$14,176.00	\$189,085.94	\$0.00	\$189,085.94	21A

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539	TCSJ - Teachers College of San Joaquin Teacher Residency Capacity Grant - Fund 02	0000	5976	\$0.00	\$83,333.00	\$83,333.00	\$83,333.00	\$0.00	21
<b>Total by Ending Balance Line</b>				\$174,909.94	\$97,509.00	\$272,418.94	\$83,333.00	\$189,085.94	21
<b>Total by Fund</b>				\$4,606,086.80	\$9,579,371.45	\$14,185,458.25	\$9,454,292.78	\$4,731,165.47	21
540	VAFS - Venture Academy Family of Schools - Sports Complex - Gym Operations - Fund 09	0000	3548	\$0.00	\$24,849.50	\$24,849.50	\$323,313.15	-\$298,463.65	26
541	VAFS - Venture Academy Family of Schools - Fund 09	0000	3800	\$4,134,429.24	\$24,097,468.25	\$28,231,897.49	\$20,665,789.05	\$7,566,108.44	26
542	VAFS - Venture Academy Family of Schools - Team Up Adventure - Fund 09	0000	3802	\$0.00	\$25,750.00	\$25,750.00	\$52,302.85	-\$26,552.85	26
543	VAFS - Venture Academy Family of Schools - Durham Ferry Outdoor Education - Fund 09	0000	3803	\$0.00	\$0.00	\$0.00	\$342,046.06	-\$342,046.06	26
544	VAFS - Venture Academy Family of Schools - Fundraising Activities - Fund 09	0000	3804	\$0.00	\$166,909.96	\$166,909.96	\$166,909.96	\$0.00	26
545	VAFS - Venture Academy Family of Schools - MAA Medi-Cal Administrative Agency - Fund 09	0000	7906	\$38,413.57	\$2,972.68	\$41,386.25	\$0.00	\$41,386.25	26
546	one.Charter - Fund 09	0000	8100	\$4,874,342.62	\$13,374,123.12	\$18,248,465.74	\$9,443,868.13	\$8,804,597.61	26
547	one.Charter - Type C - Fund 09	0240	8100	\$0.00	\$3,910,199.00	\$3,910,199.00	\$3,910,199.00	\$0.00	26

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
548	VAFS - Venture Academy Family of Schools - Lottery Unrestricted - Fund 09	1100	3846	\$388,778.08	\$366,142.18	\$754,920.26	\$216,323.30	\$538,596.96	26
549	one.Charter - Lottery Unrestricted - Fund 09	1100	8105	\$269,604.62	\$253,207.43	\$522,812.05	\$100,588.23	\$422,223.82	26
550	VAFS - Venture Academy Family of Schools - Education Protection Account - Fund 09	1400	3800	\$0.00	\$3,086,912.00	\$3,086,912.00	\$3,086,912.00	\$0.00	26
551	one.Charter - Education Protection Account - Fund 09	1400	8100	\$0.00	\$1,653,301.00	\$1,653,301.00	\$1,653,301.00	\$0.00	26
552	VAFS - Venture Academy Family of Schools - Title I, Part A, Basic Grant - Fund 09	3010	3868	\$0.00	\$353,151.00	\$353,151.00	\$353,151.00	\$0.00	26
553	one.Charter - ESSA - Every Student Succeed Act - CSI Comprehensive Support and Improvement - Fund 09	3182	8118	\$0.00	\$178,351.00	\$178,351.00	\$178,351.00	\$0.00	26
554	VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief - Fund 09	3213	3872	\$0.00	\$1,465,293.97	\$1,465,293.97	\$1,465,293.97	\$0.00	26
555	VAFS - Venture Academy Family of Schools - ESSERIII Elementary and Secondary School Emergency Relief Learning Loss - Fund 09	3214	3873	\$0.00	\$467,543.26	\$467,543.26	\$467,543.26	\$0.00	26
556	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERII - Elementary and Secondary School Emergency Relief - State Reserve - Fund 09	3216	3874	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26
557	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - GEERII - Governor's Emergency Education Relief - Fund 09	3217	3875	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26
558	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief - Fund 09	3218	3876	\$0.00	\$117,050.25	\$117,050.25	\$117,050.25	\$0.00	26

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559	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunities - ESSERIII - Elementary and Secondary School Emergency Relief State Reserve	3219	3877	\$0.00	\$195,866.12	\$195,866.12	\$195,866.12	\$0.00	26
560	one.Charter - ELO - Expanded Learning Opportunities ESSERIII Elementary and Secondary School Emergency Relief - State Reserve Learning Loss - Fund 09	3219	8126	\$0.00	\$4,105.76	\$4,105.76	\$4,105.76	\$0.00	26
561	Bipartisan Safer Communities Act - Stronger Connections Grant	4129	8134	\$0.00	\$58,000.52	\$58,000.52	\$58,000.52	\$0.00	26
562	one.Charter ARP - American Rescue Plan Homeless Children and Youth II - Fund 09	5634	8129	\$0.00	\$16,162.00	\$16,162.00	\$16,162.00	\$0.00	26
563	VAFS - Venture Academy Family of Schools - Universal Pre-Kindergarten Planning & Implementation Grant (UPK Grant) - Fund 09	6053	3887	\$0.00	\$32,158.21	\$32,158.21	\$32,158.21	\$0.00	26
564	one.Charter Literacy Coaches and Reading Specialist - Fund 09	6211	8133	\$450,000.00	\$0.00	\$450,000.00	\$0.00	\$450,000.00	26
565	VAFS - Venture Academy Family of Schools - Educator Effectiveness - Fund 09	6266	3858	\$297,312.00	\$0.00	\$297,312.00	\$0.00	\$297,312.00	26
566	one.Charter - Educator Effectiveness - Fund 09	6266	8114	\$85,189.32	\$0.00	\$85,189.32	\$75,776.55	\$9,412.77	26
567	VAFS - Venture Academy Family of Schools - Lottery Restricted - Fund 09	6300	3847	\$212,125.37	\$190,348.75	\$402,474.12	\$123,856.18	\$278,617.94	26
568	one.Charter - Lottery Restricted - Fund 09	6300	8106	\$158,819.48	\$129,804.87	\$288,624.35	\$36,582.61	\$252,041.74	26
569	VAFS- Venture Academy Family of Schools Career Technical Education Inventive Grant (CTEIG) - Fund 09	6387	3886	\$0.00	\$170,854.40	\$170,854.40	\$170,854.40	\$0.00	26

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570	VAFS - Venture Academy Family of Schools Mental Health Services - Fund 09	6546	3816	\$0.00	\$145,194.00	\$145,194.00	\$74,712.94	\$70,481.06	26
571	one.Charter - Mental Health Related Services - Fund 09	6546	8135	\$0.00	\$99,101.00	\$99,101.00	\$41,673.00	\$57,428.00	26
572	VAFS- Venture Academy Family of Schools Arts, Music and Instructional Materials Discretionary Block Grant - Fund 09	6762	3881	\$1,119,617.00	\$24,301.00	\$1,143,918.00	\$0.00	\$1,143,918.00	26
573	one.Charter Arts, Music and Instructional Materials Block Grant - Fund 09	6762	8131	\$438,398.00	\$9,512.00	\$447,910.00	\$0.00	\$447,910.00	26
574	Proposition 28- Arts and Music in Schools	6770	3889	\$0.00	\$265,034.00	\$265,034.00	\$0.00	\$265,034.00	26
575	one.Charter Prop 28 Arts and Music in Schools	6770	8189	\$0.00	\$143,443.00	\$143,443.00	\$0.00	\$143,443.00	26
576	VAFS - Venture Academy Family of Schools - A-G Access / Success - Fund 09	7412	3879	\$159,363.00	\$0.00	\$159,363.00	\$0.00	\$159,363.00	26
577	one.Charter A-G Access / Success - Fund 09	7412	8127	\$141,862.98	\$0.00	\$141,862.98	\$141,862.98	\$0.00	26
578	VAFS - Venture Academy Family of Schools - A-G Learning Loss Mitigation - Fund 09	7413	3880	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	26
579	one.Charter A-G Learning Loss Mitigation - Fund 09	7413	8128	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$0.00	26
580	VAFS - Venture Academy Family of Schools - ELO Expanded Learning Opportunity - Paraprofessionals - Fund 09	7426	3869	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26



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581	one.Charter - ELO - Expanded Learning Opportunity Paraprofessionals - Fund 09	7426	8121	\$53,734.00	-\$53,734.00	\$0.00	\$0.00	\$0.00	26
582	VAFS- Venture Academy Family of Schools Learning Recovery Emergency Block Grant - Fund 09	7435	3882	\$2,334,460.00	\$2,349.00	\$2,336,809.00	\$0.00	\$2,336,809.00	26
583	one.Charter Learning Recovery Emergency Block Grant - Fund 09	7435	8132	\$1,159,087.00	\$1,166.00	\$1,160,253.00	\$0.00	\$1,160,253.00	26
584	STRS - State Teachers Retirement System On Behalf - Fund 09	7690	0099	\$0.00	\$1,039,265.00	\$1,039,265.00	\$1,039,265.00	\$0.00	26
585	VAFS - Venture Academy Family of Schools Ethnic Studies - Fund 09	7810	3867	\$23,393.00	\$0.00	\$23,393.00	\$0.00	\$23,393.00	26
586	one. Charter - Ethnic Studies - Fund 09	7810	8130	\$17,206.00	\$0.00	\$17,206.00	\$0.00	\$17,206.00	26
587	VAFS - Venture Academy Family of Schools - New Energy Academy - PG&E - Pacific Gas and Electric Grant San Joaquin - Fund 09	9010	3842	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26
588	VAFS - Venture Academy Family of Schools - Venture Bus - Fund 09	9010	3844	\$36,383.98	\$0.00	\$36,383.98	\$10,813.61	\$25,570.37	26
589	Venture Academy Family of Schools (VAFS) Early College Academy - Fund 09	9010	3865	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	26
590	VAFS - Venture Academy Family of Schools - CAI - California Apprenticeship Initiative Grant - Fund 09	9010	3878	\$0.00	\$29,036.00	\$29,036.00	\$29,036.00	\$0.00	26
591	VAFS - Venture Academy Family of Schools - MHSSA Mental Health Student Services Act - Fund 09	9010	3884	\$0.00	\$41,850.00	\$41,850.00	\$41,850.00	\$0.00	26

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592	VAFS - Venture Academy Family of Schools - CalHOPE California Help Outreach Possibilities Emotional Learning - Fund 09	9010	3885	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	26
593	SBHIP - Student Behavioral Health Incentive Program - Fund 09	9010	3888	\$0.00	\$478,645.77	\$478,645.77	\$478,645.77	\$0.00	26
<b>Total by Ending Balance Line</b>				\$16,542,519.26	\$52,585,688.00	\$69,128,207.26	\$45,209,163.86	\$23,919,043.40	26
<b>Total by Fund</b>				\$16,542,519.26	\$52,585,688.00	\$69,128,207.26	\$45,209,163.86	\$23,919,043.40	26
594	Special Education - IDEA - Individuals with Disabilities Education Allocation - ARP - American Rescue Plan - LCFE Local Control Funding Formula - Fund 10	3305	0000	\$0.00	\$16,728.64	\$16,728.64	\$16,728.64	\$0.00	27
595	SEPLA - Special Education Local Planning Area - ARP American Rescue Plan Pass Through - Fund 10	3308	0000	\$0.00	\$10,026.62	\$10,026.62	\$10,026.62	\$0.00	27
596	Special Education - Local Assistance Entitlements Pass Thru - Fund 10	3310	0000	\$0.00	\$13,558,634.03	\$13,558,634.03	\$13,558,634.03	\$0.00	27
597	Special Education - Federal Preschool Grant Pass Thru - Fund 10	3315	0000	\$0.00	\$306,649.51	\$306,649.51	\$306,649.51	\$0.00	27
598	Special Education - Pass Thru - Fund 10	6500	1000	\$0.00	\$60,612,465.97	\$60,612,465.97	\$60,612,465.97	\$0.00	27
599	Special Education - Personnel Development Pass Thru - Fund 10	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00	27
<b>Total by Ending Balance Line</b>				\$0.00	\$74,529,038.77	\$74,529,038.77	\$74,529,038.77	\$0.00	27

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<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$74,529,038.77</b>	<b>\$74,529,038.77</b>	<b>\$74,529,038.77</b>	<b>\$0.00</b>	<b>27</b>
600	Adults in Corrections - Fund 11	6015	3011	<b>\$0.00</b>	<b>\$567,780.26</b>	<b>\$567,780.26</b>	<b>\$567,780.26</b>	<b>\$0.00</b>	<b>28</b>
601	AEBG - Adult Education Block Grant - Fund 11	6391	3085	<b>\$0.00</b>	<b>\$70,983.39</b>	<b>\$70,983.39</b>	<b>\$70,983.39</b>	<b>\$0.00</b>	<b>28</b>
602	STRS - State Teachers Retirement System On Behalf - Fund 11	7690	0099	<b>\$0.00</b>	<b>\$20,430.00</b>	<b>\$20,430.00</b>	<b>\$20,430.00</b>	<b>\$0.00</b>	<b>28</b>
603	Adults in Corrections - GED - General Education Diploma - Fund 11	9010	3013	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>28</b>
<b>Total by Ending Balance Line</b>				<b>\$0.00</b>	<b>\$659,193.65</b>	<b>\$659,193.65</b>	<b>\$659,193.65</b>	<b>\$0.00</b>	<b>28</b>
<b>Total by Fund</b>				<b>\$0.00</b>	<b>\$659,193.65</b>	<b>\$659,193.65</b>	<b>\$659,193.65</b>	<b>\$0.00</b>	<b>28</b>
604	MAA - Medi-Cal Administrative Agency - Fund 12	0000	7907	<b>\$46,391.62</b>	<b>\$1,925.84</b>	<b>\$48,317.46</b>	<b>\$0.00</b>	<b>\$48,317.46</b>	<b>29</b>
605	Child Development - CCTR - General Child Care and Development Fund - Fund 12	5025	7740	<b>\$0.00</b>	<b>\$1,062,335.70</b>	<b>\$1,062,335.70</b>	<b>\$1,062,335.70</b>	<b>\$0.00</b>	<b>29</b>
606	QRIS - Quality Rating and Improvement System - QCC Quality Counts California - Fund 12	5035	6165	<b>\$0.00</b>	<b>\$343,982.36</b>	<b>\$343,982.36</b>	<b>\$343,982.36</b>	<b>\$0.00</b>	<b>29</b>
607	CLPC - Child Care and Development Local Planning Council - Fund 12	5035	6213	<b>\$0.00</b>	<b>\$30,580.97</b>	<b>\$30,580.97</b>	<b>\$30,580.97</b>	<b>\$0.00</b>	<b>29</b>

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608	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	5035	7769	\$0.00	\$117,315.67	\$117,315.67	\$117,315.67	\$0.00	29
609	CLPC - Child Care and Development Local Planning Grant - Fund 12	5055	6210	\$0.00	\$37,401.85	\$37,401.85	\$37,401.85	\$0.00	29
610	Child Development CRRSA - Covid Response and Relief Supplemental Appropriation Act Stipend - Fund 12	5058	7732	\$54,961.46	\$0.00	\$54,961.46	\$0.00	\$54,961.46	29
611	ARPA - American Recovery Plan Act Stipend - Fund 12	5058	7733	\$32,108.00	\$0.00	\$32,108.00	\$0.00	\$32,108.00	29
612	ARPA - American Recovery Plan Act Stipend CSPP - California State Preschool Program - Fund 12	5059	7735	\$432,763.67	\$0.00	\$432,763.67	\$216,634.34	\$216,129.33	29
613	Child Development ARP - American Rescue Plan CSPP California State Preschool Program Rate Supplements - Fund 12	5066	7736	\$194,658.00	\$4,264.00	\$198,922.00	\$125,548.74	\$73,373.26	29
614	CDSS - California Department of Social Services CCTR - General Child Care ARP - American Rescue Plan Rate Supplement Part 4 - Fund 12	5160	7737	\$0.00	\$56,952.50	\$56,952.50	\$56,952.50	\$0.00	29
615	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund - Fund 12	5161	7734	\$0.00	\$9,297.00	\$9,297.00	\$9,297.00	\$0.00	29
616	Head Start Basic Funding Odd Years - Fund 12	5210	6950	\$0.00	\$11,473,592.72	\$11,473,592.72	\$11,473,592.72	\$0.00	29
617	Head Start Training and Technical Assistance Odd Years - Fund 12	5210	6953	\$0.00	\$114,458.57	\$114,458.57	\$114,458.57	\$0.00	29
618	Head Start Basic Funding Even Years - Fund 12	5210	6956	\$0.00	\$8,834,029.21	\$8,834,029.21	\$8,834,029.21	\$0.00	29

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619	Head Start Training and Technical Assistance Even Years - Fund 12	5210	6957	\$0.00	\$85,840.00	\$85,840.00	\$85,840.00	\$0.00	29
620	Head Start Startup Even Years - Fund 12	5210	6961	\$0.00	\$275,258.63	\$275,258.63	\$275,258.63	\$0.00	29
621	Head Start Quality Improvement Trauma Care - Fund 12	5210	6971	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29
622	Head Start Quality Improvement Trauma Care Carryover - Fund 12	5210	6973	\$0.00	\$54,540.87	\$54,540.87	\$54,540.87	\$0.00	29
623	Head Start CARES Supplement - Coronavirus Aid, Relief and Economic Security - COVID 19 One Time - Fund 12	5210	6976	\$0.00	\$118,874.61	\$118,874.61	\$118,874.61	\$0.00	29
624	Head Start CRRSA - Coronavirus Relief and Recovery Supplemental Appropriations - Fund 12	5210	6978	\$0.00	\$14,545.49	\$14,545.49	\$14,545.49	\$0.00	29
625	Head Start ARP - American Rescue Plan Act - Fund 12	5210	6979	\$0.00	\$424,325.65	\$424,325.65	\$424,325.65	\$0.00	29
626	Early Head Start Training and Technical Assistance Odd Years - Fund 12	5211	6954	\$0.00	\$37,928.81	\$37,928.81	\$37,928.81	\$0.00	29
627	Early Head Start Basic Funding Odd Years - Fund 12	5211	6955	\$0.00	\$1,408,865.03	\$1,408,865.03	\$1,408,865.03	\$0.00	29
628	Early Head Start Training and Technical Assistance Even Years - Fund 12	5211	6958	\$0.00	\$22,120.17	\$22,120.17	\$22,120.17	\$0.00	29
629	Early Head Start Basic Funding Even Years - Fund 12	5211	6959	\$0.00	\$1,083,860.31	\$1,083,860.31	\$1,083,860.31	\$0.00	29

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630	Early Head Start Quality Improvement Trauma Care- Fund 12	5211	6972	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29
631	Early Head Start Quality Improvement Trauma Care Carryover - Fund 12	5211	6974	\$0.00	\$9,434.37	\$9,434.37	\$9,434.37	\$0.00	29
632	CBCAP - Community Based Child Abuse Prevention - Fund 12	5810	6227	\$0.00	\$56,408.00	\$56,408.00	\$56,408.00	\$0.00	29
633	Child Development CLPC - California Local Planning Council Local Plan - Fund 12	6045	6249	\$0.00	\$2,798.56	\$2,798.56	\$2,798.56	\$0.00	29
634	Child Development - CPKS - California Pre-Kindergarten and Family Literacy - Fund 12	6052	7762	\$0.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	29
635	Early Education Teacher Development - EETD Universal Pre-Kindergarten - UPK Planning and Implementation Grant - Fund 12	6054	7773	\$0.00	\$252,525.48	\$252,525.48	\$252,525.48	\$0.00	29
636	Child Development - Universal Pre-Kindergarten Planning and Implementation - Fund 12	6057	7772	\$1,316,030.85	\$52,534.18	\$1,368,565.03	\$128,629.53	\$1,239,935.50	29
637	Universal Pre-Kindergarten Mixed Delivery Planning Grant- UPK - Fund 12	6102	7774	\$0.00	\$171,149.33	\$171,149.33	\$171,149.33	\$0.00	29
638	Child Development - CCTR - General Child Care - Fund 12	6105	7730	\$0.00	\$4,035,213.60	\$4,035,213.60	\$4,035,213.60	\$0.00	29
639	Child Development - CSPP - California State Preschool Program - Fund 12	6105	7765	\$0.00	\$6,915,835.11	\$6,915,835.11	\$6,915,835.11	\$0.00	29
640	Child Development Preschool Development Renewal 2021-2023 - Fund 12	6106	7771	\$0.00	\$57,585.56	\$57,585.56	\$57,585.56	\$0.00	29

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641	QCC Pathways - Quality Counts California Workforce Pathways Grant - Fund 12	6123	7769	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29
642	Child Development - CSPP - California State Preschool Program QRIS - Quality Rating and Improvement System - Fund 12	6127	6204	\$0.00	\$1,372,253.99	\$1,372,253.99	\$1,372,253.99	\$0.00	29
643	IEEEP - Inclusive Early Education Expansion Program - Fund 12	6128	7768	\$0.00	\$497,971.56	\$497,971.56	\$497,971.56	\$0.00	29
644	Child Development - Reserves - Fund 12	6130	7800		\$0.00	\$0.00		\$0.00	29
645	California Department of Social Services - CDSS - Early Childhood Education - ECE Reserve - CCTR - General Child Care - Fund 12	6130	7801	\$993,414.68	\$47,016.27	\$1,040,430.95	\$0.00	\$1,040,430.95	29
646	California Department of Education - CDE - Early Childhood Education - ECE Reserve - CSPP - California State Preschool Program - Fund 12	6130	7802	\$1,188,754.15	\$536,568.43	\$1,725,322.58	\$0.00	\$1,725,322.58	29
647	CCTR - General Child Care Transitional Provider Subsidy Payment - Fund 12	6160	7739	\$0.00	\$67,650.00	\$67,650.00	\$67,650.00	\$0.00	29
648	CCTR - General Child Care State Funding SB140 Cost of Care Allocation - Fund 12	6160	7741	\$0.00	\$183,835.00	\$183,835.00	\$183,835.00	\$0.00	29
649	STRS - State Teachers Retirement System On Behalf - Fund 12	7690	0099	\$0.00	\$188,572.00	\$188,572.00	\$188,572.00	\$0.00	29
650	CAPIT - Child Abuse Prevention, Intervention and Treatment - Fund 12	7810	6250	\$0.00	\$223,348.83	\$223,348.83	\$223,348.83	\$0.00	29
651	County Child Trust AB 2994 - Fund 12	7810	6260	\$0.00	\$49,032.26	\$49,032.26	\$49,032.26	\$0.00	29

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
652	CDE - California Department of Education CSPP - California State Preschool Program Temporary Rate Increase - Fund 12	7810	7738	\$0.00	\$1,548,494.00	\$1,548,494.00	\$1,548,494.00	\$0.00	29
653	CSPP - California State Preschool Program SB140 - Fund 12	7810	7765	\$0.00	\$1,259,328.00	\$1,259,328.00	\$839,972.00	\$419,356.00	29
654	ELLI - Early Language and Literacy Instruction - Fund 12	9010	6208	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29
655	LPC - Local Planning Commission -Training Modules Project - Fund 12	9010	6214	\$0.00	\$892.38	\$892.38	\$892.38	\$0.00	29
656	LENA - Language Environment Analysis - Fund 12	9010	6215	\$0.00	\$207.14	\$207.14	\$207.14	\$0.00	29
657	Early Childhood - Fund 12	9010	6220	\$0.00	\$15,992.41	\$15,992.41	\$15,992.41	\$0.00	29
658	Early Childhood Education -Special Events - Fund 12	9010	6222	\$10,904.31	\$0.00	\$10,904.31	-\$36,842.63	\$47,746.94	29
659	Kidsplate Children's Commission - Fund 12	9010	6226	\$129,667.12	\$14,975.00	\$144,642.12	\$31,306.58	\$113,335.54	29
660	Early Education Training Events - Fund 12	9010	6229	\$5,069.84	\$8,432.89	\$13,502.73	\$8,072.03	\$5,430.70	29
661	Children in Need - Fund 12	9010	6240	\$0.00	\$39,314.72	\$39,314.72	\$39,314.72	\$0.00	29
662	SJCCFC - San Joaquin County Children and Families Commission - Roots of Readiness/Bridge - Fund 12	9010	6244	\$0.00	\$376,690.76	\$376,690.76	\$376,690.76	\$0.00	29



**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
663	CPIN - California Preschool Instructional Network Workshops - Fund 12	9010	7281	\$73,399.83	\$25,315.00	\$98,714.83	\$20,490.39	\$78,224.44	29
664	HSA - Health Services Agency Community Base Child Abuse Prevention ARP - American Rescue Plan - Fund 12	9012	6228	\$0.00	\$223,932.55	\$223,932.55	\$223,932.55	\$0.00	29
665	Family WORKs - Work Opportunity and Responsibility for Kids - Fund 12	9012	6231	\$0.00	\$461,682.46	\$461,682.46	\$461,682.46	\$0.00	29
666	Head Start - Odd Years Other Income - Fund 12	9012	6950	\$0.00	\$1,303.00	\$1,303.00	\$1,303.00	\$0.00	29
667	CPIN - California Preschool Instructional Network - Fund 12	9012	7618	\$0.00	\$177,597.58	\$177,597.58	\$177,597.58	\$0.00	29
668	CCTR - General Child Care - Federal Funding Part 3 CCDF - Center Child Care and Development Fund - Fund 12	9012	7734	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	29
669	CDSS - California Department of Social Services CCTR General Child Care ARP - American Rescue Plan Rate Supplement - Fund 12	9012	7737	\$0.00	\$389,762.20	\$389,762.20	\$389,762.20	\$0.00	29
670	Child Care - Fund 12	9012	7799	\$0.00	\$235,712.33	\$235,712.33	\$235,712.33	\$0.00	29
<b>Total by Ending Balance Line</b>				\$4,478,123.53	\$45,124,160.91	\$49,602,284.44	\$44,507,612.28	\$5,094,672.16	29
<b>Total by Fund</b>				\$4,478,123.53	\$45,124,160.91	\$49,602,284.44	\$44,507,612.28	\$5,094,672.16	29
671	Undesignated/Fund Revenue Limit - Fund 35	7710	0000	-\$37,104.16	\$37,104.16	\$0.00	\$0.00	\$0.00	30

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
672	McFall Elementary Modification - Fund 35	7786	5970	\$861,721.67	\$36,711.25	\$898,432.92	\$90,301.00	\$808,131.92	30
673	McFall Elementary New Construction - Fund 35	7786	5971	\$1,291,992.25	\$55,014.75	\$1,347,007.00	\$69,208.50	\$1,277,798.50	30
674	McFall Project - Fund 35	7786	5972	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	30
<b>Total by Ending Balance Line</b>				\$2,116,609.76	\$128,830.16	\$2,245,439.92	\$159,509.50	\$2,085,930.42	30
<b>Total by Fund</b>				\$2,116,609.76	\$128,830.16	\$2,245,439.92	\$159,509.50	\$2,085,930.42	30
675	Special Insurance Fund - Fund 67	0000	5016	\$64,947.30	\$0.00	\$64,947.30	\$0.00	\$64,947.30	31
676	Special Insurance Property and Liability - Fund 67	9010	5000	\$613,359.64	\$12,897.76	\$626,257.40	\$0.00	\$626,257.40	31
677	Special Insurance Fund - Fund 67	9011	5016	\$2,443,217.91	\$2,733,047.78	\$5,176,265.69	\$1,055,827.83	\$4,120,437.86	31
<b>Total by Ending Balance Line</b>				\$3,121,524.85	\$2,745,945.54	\$5,867,470.39	\$1,055,827.83	\$4,811,642.56	31
<b>Total by Fund</b>				\$3,121,524.85	\$2,745,945.54	\$5,867,470.39	\$1,055,827.83	\$4,811,642.56	31
678	Retiree Benefits Trust Fund - Fund 71	9011	0000	\$13,818,310.46	\$872,097.14	\$14,690,407.60	\$11,905.00	\$14,678,502.60	32

**ENDING BALANCE ANALYSIS DETAIL**  
**2023-24 UNAUDITED ACTUALS FINANCIAL REPORT**

Line #	Column A Management Description	Column B Resource Code	Column C Mgmt Code	Column D Audited Beginning Balance 7/1/23	Column E Unaudited Revenue	Column F Unaudited Total Resources	Column G Unaudited Expenditures	Column H Unaudited Ending Bal 6/30/24	Column I Ending Bal Line #
	<i>Total by Ending Balance Line</i>			\$13,818,310.46	\$872,097.14	\$14,690,407.60	\$11,905.00	\$14,678,502.60	32
	<b>Total by Fund</b>			\$13,818,310.46	\$872,097.14	\$14,690,407.60	\$11,905.00	\$14,678,502.60	32
	<b>Grand Total All Funds</b>			\$226,678,886.29	\$439,502,288.14	\$666,181,174.43	\$406,186,974.62	\$259,994,199.81	

COMMUNITY SCHOOLS ANALYSIS  
2023-2024 UNAUDITED ACTUALS REPORT- COMMUNITY SCHOOLS RESOURCE 0240

REVENUES - Resource 0240

Line #	Rates per ADA	Column A	Column B	Column C	Column D	Column E	Column F
		Statewide Avg. \$8,546.95	TYPE "C"	SJCOE Rate \$12,392.48	TYPE "A & B & D"	District Avg. District Transfer \$15,263.19	Revenue
1	Community Schools LCFF		975.93	\$12,094,193			\$12,094,193.00
2	<i>Sub-Total Community Schools LCFF</i>			<i>\$12,094,193</i>			<i>\$12,094,193.00</i>
3	one Charter LCFF		315.53	\$3,910,199			\$3,910,199.00
5	LCFF Contribution to Categorical Local Programs - Remedial Progs.						\$307,295.00
6	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						\$114,688.00
7	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						\$109,527.00
8	LCFF 2012/13 Hold Harmless Homeless						\$191,381.00
9	LCFF Community Schools						\$1,662,608.00
10	<b>Total Community Schools LCFF</b>			<b>\$16,004,392</b>			<b>\$18,389,891.00</b>
11	<b>Community School Funding</b>						<b>\$15,445,251.01</b>
12	<b>EPA Entitlement</b>						<b>\$2,944,639.99</b>
13	Community School (A/B) & (D) LCFF Transfer from District				<b>183.95</b>	\$2,807,663	\$2,807,663.00
14	Transfer - one Charter LCFF						(\$3,910,199.00)
15	LCFF Contributions to Categorical Local Prog. - Deferred Maint.						(\$114,688.00)
16	LCFF Contributions to Categorical Local Prog. - Textbooks, M&S						(\$109,527.00)
17	<b>Sub-Total Community Schools LCFF</b>						<b>\$17,063,140.00</b>
18	<b>LCFF Contribution to COSP</b>						<b>\$0.00</b>
19	<b>LCFF Contribution to CTE</b>						<b>\$438,196.00</b>
20	CTE Revenues Calworks						\$0.00
21	CTE Culinary Arts						\$19,723.87
22	Discovery ChalleNGe Academy						\$0.00
23	Community School Miscellaneous Revenue						\$11,565.20
24	Beacon (Mental Health Dollars)						\$106,269.53
25	Probation Revenue						\$447,003.17
26	Contribution to COSP Special Education						\$0.00
27	Contribution to Print Shop						\$0.00
28	Contribution to Food Service						(\$437,821.01)
29	SJCOE GED Testing Center						\$0.00
30	Contribution to Federal Building						(\$354,594.54)
31	Contribution to Apprenticeship						(\$8,187.88)
32	Contribution to VEA Adult Ed						(\$585.52)
33	Contribution From Deferred Maint.						\$0.00
34	Contribution from Special Education						\$2,950,293.74
35	Deferred Maintenance						(\$135,571.00)
36	Prior Years Repayments						(\$519,652.00)
37	General Fund Contribution						\$0.00
38	COVID Mitigation Contribution						\$0.00
39	<b>Total Revenue</b>						<b>\$19,579,779.56</b>
40	Audited Beginning Balance 7/1/2023						\$5,504,400.31
41	<b>Total Resources</b>						<b>\$25,084,179.87</b>

<b>EXPENDITURES - Resource 0240</b>			
<b>Line #</b>	<b>Description</b>	<b>Mgmt Codes</b>	<b>Expenditures</b>
1	Instructional Program - Community Schools	3020	\$8,763,471.98
2	Direct Charges to Court	3020	\$610,021.60
3	Interfund Transfer to Adult in Corrections	3020	\$0.00
4	Community COSP CTE <i>Goal 3800</i>	3021	\$457,939.56
5	Community COSP CTE	3021	\$98,921.70
6	COSP Mental Health Services	3022	\$872,508.34
7	Summer School	3100	\$139,171.35
8	Hourly Program	3101	\$0.00
9	one.Resource	3110	\$119,803.79
10	TLC Transitional Learning Center	3180	\$0.00
11	Probation Services	3190	\$864,059.31
12	Instructional Administration	3600	\$275,660.37
13	School Administration	3610	\$2,575,204.54
14	Student Services Building	3650	\$196,141.70
15	Human Resources Department	3920	\$11,380.52
16	Student Services	3922	\$2,021,068.52
17	Technology	3923	\$412,914.52
18	CTE Administration	3926	\$601,417.57
19	Discovery Youth ChalleNGe (National Guard)	3927	\$2,164,688.01
20	CTE Revenues	4001	\$0.00
21	Career Academy of Cosmetology (CAC)	4003	\$0.00
22	CTE Culinary Arts	4017	\$134,371.68
23	<b>Total Community Schools Expenditures</b>		<b>\$20,318,745.06</b>
24	<b>Total Resources</b>		<b>\$25,084,179.87</b>
25	<b>Less Expenditures</b>		<b>\$20,318,745.06</b>
26	<b>Ending Balance 6/30/2024</b>		<b>\$4,765,434.81</b>

**SPECIAL EDUCATION ANALYSIS  
2023-2024 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets that are included in the AB602 Approved Funding Formula each reporting period.

Line #	SP ED COUNTY PROGRAM - AB602	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2023	Estimated Revenues	Contributions To/From	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
1	County Taxes - Special Education	6500	1000	\$0.00	\$5,636,773.00	\$0.00	\$5,636,773.00	\$0.00	\$5,636,773.00
2	Federal Local Assistance Grant	3310	1030	\$0.00	\$1,040,388.00	\$0.00	\$1,040,388.00	\$1,040,388.00	\$0.00
3	Food Service	5310	1690	\$0.00	\$194,942.50	\$0.00	\$194,942.50	\$444,782.10	(\$249,839.60)
4	District LCFF Transfer	6500	1000	\$0.00	\$10,061,252.00	\$0.00	\$10,061,252.00	\$0.00	\$10,061,252.00
5	Transfers In - Revenue from other SELPA's	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	Transfers Out - Revenue to other SELPA's	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	Mental Health & District Rentals	6500	1000	\$0.00	\$29,594.76	\$0.00	\$29,594.76	\$0.00	\$29,594.76
8	Estimated Contribution for 2%	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Operations	6500	1000	\$0.00	\$0.00	(\$219,207.22)	(\$219,207.22)	\$0.00	(\$219,207.22)
10	NPA Contracts	6500	1019	\$0.00	\$0.00	\$0.00	\$0.00	\$1,752,220.01	(\$1,752,220.01)
11	Special Day Class	6500	1020	\$0.00	\$8,420.27	\$0.00	\$8,420.27	\$28,946,589.64	(\$28,938,169.37)
12	Special Ed Mid-Year Growth Start Up	6500	1024	\$0.00	\$0.00	\$760,191.17	\$760,191.17	\$760,191.17	\$0.00
13	Designated Instructional Services (Special Day Class)	6500	1050	\$0.00	\$0.00	\$0.00	\$0.00	\$8,476,225.58	(\$8,476,225.58)
14	Pupil Services	6500	1500	\$0.00	\$0.00	\$0.00	\$0.00	\$1,287,031.71	(\$1,287,031.71)
15	Instructional Administration	6500	1600	\$0.00	\$0.00	\$0.00	\$0.00	\$952,265.32	(\$952,265.32)
16	School Administration	6500	1610	\$0.00	\$0.00	\$0.00	\$0.00	\$3,071,851.72	(\$3,071,851.72)
17	Maintenance & Operations	6500	1700	\$0.00	\$0.00	\$0.00	\$0.00	\$1,955,066.43	(\$1,955,066.43)
18	Deferred Maintenance	6500	1710	\$0.00	(\$231,269.00)	\$0.00	(\$231,269.00)	\$0.00	(\$231,269.00)
19	Designated Instructional Services (WorkAbility)	6500	2050	\$0.00	\$0.00	\$0.00	\$0.00	\$311,806.70	(\$311,806.70)
20	SDC Infants	6510	1040	\$0.00	\$300,519.00	\$0.00	\$300,519.00	\$300,519.00	\$0.00
21	<b>SUBTOTAL SP ED COUNTY PROGRAM - AB602</b>				<b>\$17,040,620.53</b>	<b>\$540,983.95</b>	<b>\$17,581,604.48</b>	<b>\$49,298,937.38</b>	<b>(\$31,717,332.90)</b>
22	Contribution to Food Service	5310	1690	\$0.00	\$0.00	\$249,839.60	\$249,839.60	\$0.00	\$249,839.60
23	Revenues - Unfunded Special Ed County Program	6500	1000	(\$0.50)	\$31,717,333.40	(\$249,839.60)	\$31,467,493.30	\$0.00	\$31,467,493.30
24	Contribution to Unfunded Special Ed County Program	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	<b>TOTAL SP ED COUNTY PROGRAM - AB602</b>			<b>(\$0.50)</b>	<b>\$48,757,954.43</b>	<b>\$540,983.95</b>	<b>\$49,298,937.38</b>	<b>\$49,298,937.38</b>	<b>(\$0.00)</b>
26	Special Ed County Program Charter Decline Adjustment Reserve	6500	1013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
27	Special Ed County Program Midyear Growth Reserve	6500	1027	\$249,002.13	\$0.00	\$0.00	\$249,002.13	\$0.00	\$249,002.13
28	Special Ed County Program Out of Home Care Contribution Reserve	6500	1029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29	Special Ed County Program Reserve	6500	1090	\$529,914.68	\$44,411.94	\$0.00	\$574,326.62	\$0.00	\$574,326.62
30	<b>TOTAL SP ED COUNTY PROGRAM RESERVES RESTRICTED - AB602</b>			<b>\$778,916.81</b>	<b>\$44,411.94</b>	<b>\$0.00</b>	<b>\$823,328.75</b>	<b>\$0.00</b>	<b>\$823,328.75</b>
31	<b>TOTAL SP ED COUNTY PROGRAM &amp; RESERVES - AB602</b>			<b>\$778,916.31</b>	<b>\$48,802,366.37</b>	<b>\$540,983.95</b>	<b>\$50,122,266.63</b>	<b>\$49,298,937.38</b>	<b>\$823,329.25</b>

\$49,343,350.32

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2023-2024 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2023	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
1	<b>SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>							
2	Special Ed - One Time Discretionary Funds	0000	1314	\$102,218.97	\$0.00	\$102,218.97	\$0.00	\$102,218.97
3	Special Ed - Professional Development LCFF	0000	1401	\$6,437.89	\$0.00	\$6,437.89	\$0.00	\$6,437.89
4	Special Ed - Materials & Supplies LCFF	0000	1402	\$24,534.47	\$0.00	\$24,534.47	\$0.00	\$24,534.47
5	Special Ed - Instructional Assistant Recruitment	0000	1804	\$0.00	\$50,000.00	\$50,000.00	\$9,187.37	\$40,812.63
6	Special Ed - Local Solutions Grant	0000	1805	\$0.00	\$56.09	\$56.09	\$56.09	\$0.00
7	Special Ed - Teacher Sign-on Bonus	0000	1806	\$0.00	\$292,687.21	\$292,687.21	\$292,687.21	\$0.00
8	Special Ed - MAA #3 - Special Ed	0000	7903	\$908,196.28	\$120,743.13	\$1,028,939.41	\$268,070.84	\$760,868.57
9	Special Ed - Deferred Maintenance	0620	1711	\$1,559,031.89	\$348,117.00	\$1,907,148.89	\$84,735.03	\$1,822,413.86
10	Special Ed - Deferred Maintenance Technology	0620	1712	\$46,408.64	\$11,602.00	\$58,010.64	\$0.00	\$58,010.64
11	Special Ed - Transportation - LCFF Contribution	0724	1650	\$0.00	\$691,123.00	\$691,123.00	\$0.00	\$691,123.00
12	Special Ed - Transportation Excess Costs to Districts	0724	1650	\$0.00	\$6,275,662.95	\$6,275,662.95	\$6,966,785.95	(\$691,123.00)
13	Special Ed - Unrestricted Lottery	1100	1025	\$253,650.65	\$88,232.22	\$341,882.87	\$22,333.23	\$319,549.64
14	Special Ed - ESSA CSI Title I 21/22	3182	1350	\$0.00	\$9,028.44	\$9,028.44	\$9,028.44	\$0.00
15	Special Ed - Elementary and Secondary School Emergency Relief III	3213	1361	\$0.00	\$74,107.82	\$74,107.82	\$74,107.82	\$0.00
16	Special Ed - Preschool Local Entitlements	3310	1100	\$0.00	\$403,416.00	\$403,416.00	\$403,416.00	\$0.00
17	Special Ed - Federal Preschool Grant	3315	2100	\$0.00	\$69,526.00	\$69,526.00	\$69,526.00	\$0.00
18	Special Ed - Federal Mental Health (ADA) Allocation	3327	1329	\$0.00	\$60,616.00	\$60,616.00	\$60,616.00	\$0.00
19	Special Ed - Early Intervention Part C	3385	1110	\$0.00	\$91,558.00	\$91,558.00	\$91,558.00	\$0.00
20	Special Ed - Title III English Learner Student Program 22/23	4203	1351	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Special Ed - Title III English Learner Student Program 21/22	4203	1357	\$0.00	\$15,865.90	\$15,865.90	\$15,865.90	\$0.00
22	Special Ed - Title III English Learner Student Program 23/24	4203	1371	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	Special Ed - Educator Effectiveness	6266	1459	\$674,318.27	\$0.00	\$674,318.27	\$213,014.17	\$461,304.10
24	Special Ed - Restricted Lottery	6300	1026	\$391,205.05	\$91,363.88	\$482,568.93	\$90,763.26	\$391,805.67
25	Special Ed - Reserve Distribution to Districts	6500	1014	\$6,947,391.46	(\$1,194,015.57)	\$5,753,375.89	\$5,753,375.89	\$0.00
26	Special Ed - Mental Health Related Services	6500	1327	\$0.00	\$2,339,634.50	\$2,339,634.50	\$2,339,634.50	\$0.00
27	Special Ed - DIS Contract Services BCBA	6500	1807	\$0.00	\$52,080.00	\$52,080.00	\$45,696.42	\$6,383.58
28	Special Ed - Infant Discretionary	6515	1112	\$0.00	\$3,143.00	\$3,143.00	\$3,143.00	\$0.00
29	Special Ed - Learning Recovery Support	6537	1424	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	Special Ed - Mental Health Related Services	6546	1328	\$0.00	\$62,558.00	\$62,558.00	\$62,558.00	\$0.00
31	Special Ed - Prop 28 Arts and Music in Schools	6770	1389	\$0.00	\$269,505.00	\$269,505.00	\$0.00	\$269,505.00
32	Special Ed - Expanded Learning Opportunity Grant (State) 10% Paraprofessionals	7426	1358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
33	Special Ed - Ethnic Studies Block Grant	7810	1367	\$5,062.00	\$0.00	\$5,062.00	\$0.00	\$5,062.00
34	SPED CalHOPE SEL (Social Emotional Learning)	9010	1368	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00
35	Special Ed - Operations	9010	1701	\$0.00	\$219,207.22	\$219,207.22	\$219,207.22	\$0.00
36	Special Ed - Medi-Cal Billing Option	9010	6510	\$1,437,996.10	\$6,357,127.81	\$7,795,123.91	\$233,931.46	\$7,561,192.45
37	<b>TOTAL SP ED COUNTY PROGRAM RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$12,356,451.67</b>	<b>\$16,822,945.60</b>	<b>\$29,179,397.27</b>	<b>\$17,349,297.80</b>	<b>\$11,830,099.47</b>

**SPECIAL EDUCATION ANALYSIS RESTRICTED AND DESIGNATED PROGRAMS  
2023-2024 UNAUDITED ACTUALS FINANCIAL REPORT**

This spreadsheet details the budgets outside of the AB602 Funding Formula each reporting period.

Line #	Description	Column A	Column B	Column C	Column D	Column E	Column F	Column G
		Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2023	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
38	<b>SELPA RESTRICTED BUDGETS</b>							
39	SELPA - Young Adult Recycling	0000	2205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	SELPA - Workability Fundraising	0000	2206	\$1,396.88	\$1,889.81	\$3,286.69	\$1,723.72	\$1,562.97
41	SELPA - MAA #8 - SELPA 10%	0000	7908	\$119,104.30	\$13,415.91	\$132,520.21	\$19,269.93	\$113,250.28
40	SELPA - Federal Preschool Grant - Program Specialist	3315	2140	\$0.00	\$24,665.00	\$24,665.00	\$24,665.00	\$0.00
41	SELPA - Preschool Staff Development	3345	2120	\$0.00	\$3,978.00	\$3,978.00	\$3,978.00	\$0.00
42	SELPA - ADR Grant Alt. Dispute Resolution Expansion 21/22	3395	2219	\$0.00	\$10,542.43	\$10,542.43	\$10,542.43	\$0.00
43	SELPA - ADR Grant Alt. Dispute Resolution Expansion 20/21	3395	2220	\$0.00	\$14,506.61	\$14,506.61	\$14,506.61	\$0.00
44	SELPA - Low Incidence - Equipment/Supplies	6500	2010	\$2,044,677.13	\$1,196,894.00	\$3,241,571.13	\$1,173,261.35	\$2,068,309.78
45	SELPA - Out of Home Care	6500	2030	\$4,655,148.33	\$2,021,603.40	\$6,676,751.73	\$403,839.71	\$6,272,912.02
46	SELPA - Regionalized Services	6500	2060	\$1,384,667.53	\$553,846.40	\$1,938,513.93	\$419,604.92	\$1,518,909.01
47	SELPA - Program Specialist	6500	2070	\$1,502,710.15	\$830,769.60	\$2,333,479.75	\$569,518.84	\$1,763,960.91
48	SELPA - Personnel Development	6500	2110	\$0.00	\$7,164.00	\$7,164.00	\$7,164.00	\$0.00
49	SELPA - Mental Health	6500	2327	\$0.00	\$808,279.00	\$808,279.00	\$808,279.00	\$0.00
50	SELPA - Psych Services - Contracted	6500	2500	\$200,470.48	\$517,737.00	\$718,207.48	\$480,429.18	\$237,778.30
51	SELPA - Mental Health Services Prop 98	6512	2322	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52	SELPA - Workability I	6520	2200	\$0.00	\$294,615.00	\$294,615.00	\$294,615.00	\$0.00
53	SELPA - Dispute Prevention & Dispute Resolution	6536	2224	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
54	SELPA - Mental Health Services Prop 98	6546	2326	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	SELPA - Inservice Administration Budget	9010	2160	\$37,633.91	\$20,059.12	\$57,693.03	\$28,897.43	\$28,795.60
56	SELPA - 504 Trainings	9010	2162	\$11,842.05	\$0.00	\$11,842.05	\$0.00	\$11,842.05
57	SELPA - Positive Environment Network of Trainers (PENT)	9010	2166	\$26,499.21	\$58,420.80	\$84,920.01	\$29,374.37	\$55,545.64
58	SELPA - LSH Winter Symposium	9010	2170	\$81,437.81	\$25,210.01	\$106,647.82	\$21,541.22	\$85,106.60
59	SELPA - Autism Forum	9010	2175	\$5,352.17	\$0.00	\$5,352.17	\$0.00	\$5,352.17
60	SELPA - Junior League San Joaquin County	9010	2207	\$101.59	\$0.00	\$101.59	\$0.00	\$101.59
61	SELPA - Pathways to Partnership (P2P) MOU ADR	9010	2223	\$0.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00
62	<b>TOTAL SELPA RESTRICTED BUDGETS</b>			<b>\$10,071,041.54</b>	<b>\$6,408,096.09</b>	<b>\$16,479,137.63</b>	<b>\$4,315,710.71</b>	<b>\$12,163,426.92</b>
63	<b>TOTAL SP ED COUNTY PROGRAM/SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$22,427,493.21</b>	<b>\$23,231,041.69</b>	<b>\$45,658,534.90</b>	<b>\$21,665,008.51</b>	<b>\$23,993,526.39</b>
64	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED &amp; DESIGNATED BUDGETS</b>			<b>\$23,206,409.52</b>	<b>\$72,574,392.01</b>	<b>\$95,780,801.53</b>	<b>\$70,963,945.89</b>	<b>\$24,816,855.64</b>
65	<b>INTERNAL SJCOE MENTAL HEALTH &amp; LEARNING RECOVERY BUDGETS</b>							
66	SJCOE COSP ~ Mental Health Services	6546	3215	\$98,941.23	\$108,304.55	\$207,245.78	\$43,713.96	\$163,531.82
67	SJCOE Venture Academy ~ Mental Health Services	6546	3216	\$77,140.08	\$0.01	\$77,140.09	\$77,140.09	\$0.00
68	<b>TOTAL INTERNAL SJCOE MENTAL HEALTH BUDGETS</b>			<b>\$176,081.31</b>	<b>\$108,304.56</b>	<b>\$284,385.87</b>	<b>\$120,854.05</b>	<b>\$163,531.82</b>
69	<b>TOTAL SAN JOAQUIN SPECIAL ED COUNTY PROGRAM (includes Page 1), SELPA RESTRICTED, DESIGNATED BUDGETS &amp; INTERNAL MENTAL HEALTH</b>			<b>\$23,382,490.83</b>	<b>\$72,682,696.57</b>	<b>\$96,065,187.40</b>	<b>\$71,084,799.94</b>	<b>\$24,980,387.46</b>



**SPECIAL EDUCATION ANALYSIS PASS THRU  
2023-2024 UNAUDITED ACTUALS FINANCIAL REPORT**

Fund 10 SELPA Pass Thru Fund was created by CDE as a mechanism for a SELPA AU to pass thru State and Federal dollars to LEA's in their SELPA.

		Column A	Column B	Column C	Column D	Column E	Column F	Column G
Line #	Description	Resource Codes	Mgmt Codes	Audited Beginning Balance 07-01-2023	Estimated Revenues	Total Resources	Estimated Expenditures	Estimated Ending Balance 06-30-2024
	<b>SPECIAL EDUCATION PASS THRU - FUND 10</b>							
1	American Rescue Plan - Local Assistance Entitlement -SJCOE Spec Ed, COSP, Venture - Prior Year	3305	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	American Rescue Plan - Local Assistance Entitlement - Districts	3305	0000	\$0.00	\$16,728.64	\$16,728.64	\$16,728.64	\$0.00
3	America Rescue Plan - Federal Preschool Entitlement (SJCOE/Districts) - Prior Year	3308	0000	\$0.00	\$10,026.62	\$10,026.62	\$10,026.62	\$0.00
4	Local Assistance Grant - SJCOE Spec Ed, COSP, Venture	3310	0000	\$0.00	\$740,029.08	\$740,029.08	\$740,029.08	\$0.00
5	Local Assistance Grant - Districts	3310	0000	\$0.00	\$11,379,334.87	\$11,379,334.87	\$11,379,334.87	\$0.00
6	Local Assistance Grant - Districts - Prior Year	3310	0000	\$0.00	\$1,439,270.08	\$1,439,270.08	\$1,439,270.08	\$0.00
7	Federal Preschool Grant (SJCOE/Districts)	3315	0000	\$0.00	\$300,014.92	\$300,014.92	\$300,014.92	\$0.00
8	Federal Preschool Grant (SJCOE/Districts) - Prior Year	3315	0000	\$0.00	\$6,634.59	\$6,634.59	\$6,634.59	\$0.00
9	AB602 District Revenue	6500	1000	\$0.00	\$25,636,972.08	\$25,636,972.08	\$25,636,972.08	\$0.00
10	Revenues - Unfunded Special Ed County Program	6500	1000	\$0.00	\$34,057,006.95	\$34,057,006.95	\$34,057,006.95	\$0.00
11	Special Ed County Program Reserve	6500	1000	\$0.00	\$44,411.94	\$44,411.94	\$44,411.94	\$0.00
13	Prior Year AB602 District Revenue	6500	1000	\$0.00	\$874,075.00	\$874,075.00	\$874,075.00	\$0.00
14	Special Ed County Program Mid-Year Growth Reserve	6500	1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	Personnel Development (SJCOE/Districts)	6500	2110	\$0.00	\$24,534.00	\$24,534.00	\$24,534.00	\$0.00
16	Mental Health Services (SJCOE/Districts)	6546	0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	<b>TOTAL SPECIAL EDUCATION PASS THRU - FUND 10</b>			<b>\$0.00</b>	<b>\$74,529,038.77</b>	<b>\$74,529,038.77</b>	<b>\$74,529,038.77</b>	<b>\$0.00</b>

# San Joaquin County SELPA

2023-24

## AB602 SELPA Funding Documents

Annual Accrual Aug 2024 AB602

<u>Description</u>	<u>Page #</u>
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# San Joaquin County SELPA

2023-24

Annual Accrual Aug 2024 AB602

Assumptions

## Revenue

2023-24 COLA ~ 8.22% COLA

2023-24 Updated Projected ADA ~ PER DISTRICT greater of CY, PY, PPY

2023-24 Updated AB602 Calculations

2023-24 District LCFF Transfer based on LCFF per ADA methodology

2023-24 Special Education Taxes based on Current Year

## SJCOE Special Education County Program Revenues/Expenditures

SJCOE Special Education County Program

6 Growth Proposals Approved (5 Midyear)

Salaries ~ Step & Column Increase 8% on and \$4,000 one-time Payment

Indirect cost rate ~ 9.42%

## Other

**SJCOE SELPA Comparison of Funding Models**

Col A	Col B	Col C 2023-24	Col D 2023-24	Col E Differences	
Line #	Description	Annual Accrual Aug 2024 AB602	Estimated Actuals AB602	Col C - D	Differences explanations
1.	<b>SELPA Revenue Estimates</b>				
2.	Current Year Base Entitlement	\$ 63,069,435.00	\$ 63,294,916	\$ (225,481)	Decrease in ADA based on P-2 revisions
3.	Less Special Ed Taxes	\$ (5,636,773.00)	\$ (5,789,081)	\$ 152,308	Decrease in total Taxes
4.	<b>Subtotal State Aid</b>	<b>\$ 57,432,662.00</b>	<b>\$ 57,505,835</b>	<b>\$ (73,173)</b>	
5.	<b>Total SELPA Revenues Estimated</b>	<b>\$ 63,069,435.00</b>	<b>\$ 63,294,916</b>	<b>\$ (225,481)</b>	
6.	<b>Special Ed County Program Budget</b>				
7.	Total Special Ed County Program Revenues	\$ 17,581,603.98	\$ 17,139,035	\$ 442,569	Increase in District LCFF for SPED, Decr. in Contribution needed for Growth Classes, Decr. In Taxes
8.	Total Special Ed County Program Expenditures	\$ (49,298,937.38)	\$ (50,304,514)	\$ 1,005,577	Decrease in S & B from the fall out of vacancies and limited IA sub pool, Decrease in Materials and supplies due to Grants, Dec in EIBT contracts, and Dec in IA Contracts
9.	<b>Net Special Ed County Program - Unfunded Costs</b>	<b>\$ (31,717,333.40)</b>	<b>\$ (33,165,479)</b>	<b>\$ 1,448,146</b>	
10.	<b>SELPA Funding Factor Determination</b>				
11.	<b>Total Estimated SELPA State Aid Revenues</b>	<b>\$ 57,432,662.00</b>	<b>\$ 57,505,835</b>	<b>\$ (73,173)</b>	
12.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534.00)	\$ (24,534)	\$ -	
13.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 57,408,128.00</b>	<b>\$ 57,481,301</b>	<b>\$ (73,173)</b>	
14.	Total Unfunded Special Ed County Program Costs	\$ (31,717,333.40)	\$ (33,165,479)	\$ 1,448,146	Change due to details above
15.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
16.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
17.	Use of OOH Contribution Reserve	\$ -	\$ -	\$ -	
18.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
19.	Replenish Special Ed County Program Reserves to 1% Level	\$ (48,876.51)	\$ (45,144)	\$ (3,733)	
20.	<b>SELPA State Aid Revenues Available-Districts</b>	<b>\$ 25,641,918.09</b>	<b>\$ 24,270,678</b>	<b>\$ 1,371,240</b>	
21.	<b>SELPA Proration Factor</b>	<b>\$ 0.45</b>	<b>0.4222360590</b>	<b>0.02442400</b>	
22.	<b>Total Special Education (State Aid &amp; Special Ed Taxes)</b>	<b>2023-24</b>	<b>2023-24</b>	<b>Differences</b>	
23.	<b>LEA Funding</b>	<b>Total SELPA Revenues Estimated</b>	<b>Total SELPA Revenues Estimated</b>	<b>Col C - D</b>	
24.	Banta	\$ 1,056,457.00	\$ 996,359	\$ 60,098	
25.	Escalon	\$ 1,061,878.00	\$ 1,114,484	\$ (52,606)	
26.	Jefferson	\$ 1,017,930.00	\$ 960,025	\$ 57,905	
27.	Lammersville	\$ 2,731,814.00	\$ 2,576,413	\$ 155,401	
28.	Lincoln	\$ 2,990,397.00	\$ 2,820,286	\$ 170,111	
29.	Linden	\$ 798,789.00	\$ 753,350	\$ 45,439	
30.	Manteca	\$ 8,525,171.00	\$ 8,019,854	\$ 505,317	
31.	New Jerusalem	\$ 7,792.00	\$ 7,349	\$ 443	
32.	Ripon	\$ 1,171,284.00	\$ 1,104,655	\$ 66,629	
33.	Tracy	\$ 4,715,881.09	\$ 4,447,614	\$ 268,267	
34.	SJCOE-Other Programs (COSP/Venture)	\$ 1,564,525.00	\$ 1,470,289	\$ 94,236	
35.	<b>Subtotal LEA Funding</b>	<b>\$ 25,641,918.09</b>	<b>\$ 24,270,678</b>	<b>\$ 1,371,240</b>	If expenditure fall out materializes in 23-24 as in prior years, the amount to Districts will increase.
36.	SJCOE - Special Ed County Program	\$ 31,717,333.40	\$ 33,165,479	\$ (1,448,146)	
37.	Special Ed County Program Reserve	\$ -	\$ -	\$ -	
38.	Staff Development Grant (Old Res. 6535)	\$ 24,534.00	\$ 24,534	\$ -	
39.	Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
40.	Use of Charter Decline Adjustment Reserve	\$ -	\$ -	\$ -	
41.	Use of OOH Contribution Reserve	\$ -	\$ -	\$ -	
42.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	
43.	Replenish Special Ed County Program Reserves to 1% Level	\$ 48,876.51	\$ 45,144	\$ 3,733	
44.	SJCOE Special Ed Taxes	\$ 5,636,773	\$ 5,789,081	\$ (152,308)	
45.	<b>Total SELPA Revenues</b>	<b>\$ 63,069,435.00</b>	<b>\$ 63,294,916</b>	<b>\$ (225,481)</b>	

Reserve for the OOH Contribution of \$2.4M ~ Distribute \$800K equally over 2019-20, 2020-21 and 2021-22

2023-24 SJCOE Special Education County Program ~ By Reporting Period

Col A	Col B	Col C SJCOE	Col D SJCOE	Col E SJCOE	Col F SJCOE	Col G SJCOE	Col H SJCOE	Col I Difference
Line #	Description ~ Object Code	Prelim Budget 2023 AB602	Budget AB602	First Interim AB602	Second Interim AB602	Estimated Actuals AB602	Annual Accrual Aug 2024 AB602	Col H-G
1	County Taxes - Special Education	\$ 4,840,874	\$ 5,091,470	\$ 5,154,801	\$ 5,520,016	\$ 5,789,081.00	\$ 5,636,773.00	\$ (152,308.00)
	Federal Local Assistance Grant - ARP							\$ -
2	Federal Local Assistance Grant	\$ 887,671	\$ 954,331	\$ 954,331	\$ 954,331	\$ 1,040,388.00	\$ 1,040,388.00	\$ -
3	District's LCFF Transfer	\$ 7,216,718	\$ 9,280,031	\$ 9,280,031	\$ 9,384,616	\$ 9,420,823.00	\$ 10,061,252.00	\$ 640,429.00
4	Mental Health & District Rentals/SDC	\$ 54,595	\$ 29,595	\$ 29,595	\$ 31,844	\$ 31,844.00	\$ 38,015.03	\$ 6,171.03
5	Food Service	\$ 36,600	\$ 175,987	\$ 175,987	\$ 175,987	\$ 176,002.00	\$ 194,942.50	\$ 18,940.50
6	SDC Infant (Form I-50 Funding)	\$ 283,162	\$ 283,334	\$ 300,084	\$ 300,084	\$ 300,784.00	\$ 300,519.00	\$ (265.00)
7	Transfers Out	\$ (185,217)	\$ (231,269)	\$ (452,085)	\$ (450,476)	\$ (450,476.00)	\$ (450,476.22)	\$ (0.22)
8	OOHC Contribution	\$ -	\$ -	\$ 1,906,988	\$ 1,355,836	\$ 830,589.00	\$ 760,191.17	\$ (70,397.83)
9	PY Adjustment						\$ (0.50)	\$ (0.50)
10	<b>Total Estimated Special Ed County Program Revenues</b>	<b>\$ 13,134,403</b>	<b>\$ 15,583,479</b>	<b>\$ 17,349,732</b>	<b>\$ 17,272,238</b>	<b>\$ 17,139,035.00</b>	<b>\$ 17,581,603.98</b>	<b>\$ 442,568.98</b>
11	Teachers Salaries ~ 11xx	\$ 11,424,414	\$ 11,395,161	\$ 12,285,960	\$ 11,953,446	\$ 11,474,336.00	\$ 11,626,107.94	\$ 151,771.94
12	Certificated Pupil Support Salaries ~ 12xx	\$ 1,350,052	\$ 1,226,482	\$ 1,365,442	\$ 1,339,412	\$ 1,312,978.00	\$ 1,275,325.78	\$ (37,652.22)
13	Certificated Supervisors & Admin Salaries ~ 13xx/19xx	\$ 1,757,013	\$ 1,625,019	\$ 1,673,350	\$ 1,635,840	\$ 1,584,818.00	\$ 1,552,541.04	\$ (32,276.96)
14	Instructional Aides Salaries ~ 21xx	\$ 9,247,515	\$ 9,067,251	\$ 10,357,729	\$ 9,972,946	\$ 9,735,530.00	\$ 9,247,611.70	\$ (487,918.30)
15	Classified Support Salaries - M/O ~ 22xx	\$ 315,416	\$ 315,414	\$ 239,817	\$ 234,114	\$ 223,755.00	\$ 222,424.76	\$ (1,330.24)
16	Supv & Admin Salaries ~ 23xx	\$ 29,509	\$ 29,509	\$ 31,433	\$ 31,433	\$ 31,433.00	\$ 31,433.16	\$ 0.16
17	Clerical & Office Salaries ~ 24xx	\$ 722,452	\$ 629,064	\$ 722,042	\$ 694,663	\$ 647,704.00	\$ 657,565.92	\$ 9,861.92
18	Other Classified Salaries - LVN's ~ 29xx	\$ 3,727,301	\$ 2,942,563	\$ 3,285,432	\$ 3,165,127	\$ 2,895,196.00	\$ 2,874,190.31	\$ (21,005.69)
19	Employee Benefits ~ 3xxx	\$ 11,729,374	\$ 11,429,849	\$ 12,556,879	\$ 11,808,124	\$ 11,152,102.00	\$ 11,211,564.73	\$ 59,462.73
20	Materials & Supplies ~ 4xxx	\$ 379,184	\$ 372,264	\$ 453,819	\$ 473,429	\$ 474,782.00	\$ 393,961.38	\$ (80,820.62)
21	Travel & Conference ~52xx	\$ 209,753	\$ 212,500	\$ 233,660	\$ 244,750	\$ 185,968.00	\$ 165,141.53	\$ (20,826.47)
22	Dues & Memberships ~ 53xx	\$ 12,152	\$ 12,385	\$ 12,385	\$ 12,384	\$ 9,091.00	\$ 4,914.71	\$ (4,176.29)
23	Insurance ~ 54xx	\$ 125,258	\$ 142,453	\$ 142,129	\$ 141,907	\$ 141,926.00	\$ 111,896.36	\$ (30,029.64)
24	Operations & Housekeeping Services ~ 55xx	\$ 278,922	\$ 278,922	\$ 278,922	\$ 255,958	\$ 235,930.00	\$ 266,736.00	\$ 30,806.00
25	Rentals, Leases & Repair ~ 56xx	\$ 1,038,271	\$ 1,007,456	\$ 1,049,906	\$ 1,150,951	\$ 1,182,439.00	\$ 1,112,514.34	\$ (69,924.66)
26	Direct Costs for Inter-Program Services ~ 57xx	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 123,775.00	\$ 124,236.19	\$ 461.19
27	Other Services & Operating Expenses ~ 58xx	\$ 1,816,380	\$ 1,936,380	\$ 2,457,797	\$ 2,587,157	\$ 2,723,684.00	\$ 2,420,254.44	\$ (303,429.56)
28	Subagreements for Services ~ 51xx	\$ 1,943,500	\$ 1,943,500	\$ 1,943,500	\$ 1,963,500	\$ 1,698,772.00	\$ 1,626,780.86	\$ (71,991.14)
29	EIBT Contracts ~ 51xx	\$ 500,000	\$ 500,000	\$ 500,000	\$ 230,000	\$ 134,718.00	\$ 125,439.15	\$ (9,278.85)
30	Communications ~ 59xx	\$ 117,365	\$ 117,365	\$ 117,379	\$ 94,379	\$ 90,955.00	\$ 85,317.44	\$ (5,637.56)
31	Site & Improvement of Sites ~ 61xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Building & Improvement of Buildings ~ 62xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Equipment/Equipment Replacement ~ 64xx/65xx	\$ -	\$ -	\$ 16,404	\$ 16,404	\$ 22,889.00	\$ 22,889.33	\$ 0.33
34	Other SELPA's - Transfers Out ~ 71xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Other Transfers ~ 72xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Direct Support/Indirect ~ 73xx	\$ 4,180,157	\$ 4,016,973	\$ 4,441,241	\$ 4,304,536	\$ 4,145,143.00	\$ 4,068,289.59	\$ (76,853.41)
37	Debt Service ~ 74xx	\$ 68,639	\$ 70,847	\$ 70,976	\$ 70,974	\$ 76,590.00	\$ 71,800.72	\$ (4,789.28)
38	<b>Total Estimated Special Ed County Program Expenditures</b>	<b>\$ 51,067,627</b>	<b>\$ 49,366,357</b>	<b>\$ 54,331,202</b>	<b>\$ 52,476,434</b>	<b>\$ 50,304,514.00</b>	<b>\$ 49,298,937.38</b>	<b>\$ (1,005,576.62)</b>
39	<b>Total Estimated Unfunded Special Ed County Program Costs</b>	<b>\$ 37,933,224</b>	<b>\$ 33,782,878</b>	<b>\$ 36,981,470</b>	<b>\$ 35,204,196</b>	<b>\$ 33,165,479.00</b>	<b>\$ 31,717,333.40</b>	<b>\$ (1,448,145.60)</b>
40	Funding Factor	0.3265845052	0.4063029254	0.3564329395	0.3777717742	0.4221583990	0.4466600634	0.02450

# 2023-24 SELPA Funding Factor

<u>SELPA Revenues</u>		
1.	Current Year Base Entitlement (Greater of SELPA Rate or Statewide Target Rate)	\$ 63,069,435.00
2.	Less Current Year Estimated Special Education Property Taxes	\$ (5,636,773.00)
3.	<b>Total Current year Estimated State Aid SELPA Revenues</b>	<b>\$ 57,432,662.00</b>
4.	State Funding Exhibit (SJCOE)	\$ 57,432,662.00
5.	Difference	\$ -

<u>Funding Factor</u>		Special Ed County Program Reserves	Midyear Growth Class Reserve	OOHC Contribution Reserve	Charter Decline Adj. Reserve
6.	<b>Total Estimated SELPA Revenues</b>	\$ 57,432,662.00			
7.	Reserves Beginning Balance	\$ 529,914.68	\$ 249,002.13	\$ -	\$ -
8.	Less Staff Development Grant (Old Res. 6535)	\$ (24,534.00)			
9.	<b>Subtotal of SELPA Revenues</b>	<b>\$ 57,408,128.00</b>			
10.	Total Unfunded Special Ed County Program Costs	\$ (31,717,333.40)	\$ -		
11.	Charter Decline Adjustment Reserve	\$ -			\$ -
12.	Use of Charter Decline Adjustment Reserve				
13.	Use of OOHC Contribution Reserve	\$ -		\$ -	
14.	Replenish Midyear Class Reserve	\$ -	\$ -		
15.	Prior Year Adjustments	\$ (4,464.57)			
16.	Replenish Special Ed County Program Reserves to 1% Level	\$ (48,876.51)	\$ 48,876.51		
17.	<b>Balance of SELPA Revenues Available for Distribution to Districts</b>	<b>\$ 25,641,918.09</b>	<b>\$ 574,326.62</b>	<b>\$ 249,002.13</b>	<b>\$ -</b>
18.	<b>SELPA Funding Factor</b>	<b><u>0.4466600634</u></b>			

Check	\$57,432,662	\$574,327	1%	\$249,002	\$0	\$0
	\$0	\$0		\$0	\$0	\$0

## 2023-24 State Aid Entitlements by District

Col A Line #	Col B District	Col C 2023-24  FUNDED SELPA ADA*	Col D 2023-24  Entitlements after Proration	Col E 2023-24  Adjusted Entitlement  0.4466600634
		71,071.84	\$ 816.723	\$ 364.797
1.	Banta	2,896.01	\$ 2,365,237.000	\$ 1,056,457.000
2.	Escalon	2,910.87	\$ 2,377,373.000	\$ 1,061,878.000
3.	Jefferson	2,790.40	\$ 2,278,983.000	\$ 1,017,930.000
4.	Lammersville	7,488.58	\$ 6,116,092.000	\$ 2,731,814.000
5.	Lincoln	8,197.42	\$ 6,695,018.000	\$ 2,990,397.000
6.	Linden	2,189.68	\$ 1,788,361.000	\$ 798,789.000
7.	Manteca	23,369.61	\$ 19,086,487.000	\$ 8,525,171.000
8.	New Jerusalem	21.36	\$ 17,445.000	\$ 7,792.000
9.	Ripon	3,210.78	\$ 2,622,316.000	\$ 1,171,284.000
10.	Tracy	12,927.40	\$ 10,558,097.000	\$ 4,715,881.090
11.	SJCOE-Other Programs (COSP/Venture)	4,288.75	\$ 3,502,719.000	\$ 1,564,525.000
12.	<b>Subtotal LEAs</b>	<b>70,290.86</b>	<b>\$ 57,408,128.00</b>	<b>\$ 25,641,918.09</b>
13.	SJCOE-Special Ed County Program	780.98		<b>\$ 31,717,333.40</b>
14.	Special Ed County Program Reserve			\$ -
15.	Staff Development Grant (Old Res. 6535)		\$ 24,534.00	\$ 24,534.00
16.	Charter Decline Adjustment Reserve	0.00	\$ -	\$ -
17.	Use of Charter Decline Adjustment Reserve			\$ -
18.	Use of OOHC Contribution Reserve			\$ -
19.	Replenish Midyear Class Reserve			\$ -
20.	Replenish Special Ed County Program Reserves to 1% Level			\$ 48,876.51
21.	<b>Totals</b>	<b>71,071.84</b>	<b>\$ 57,432,662</b>	<b>\$57,432,662</b>
22.	State Funding Exhibit	71,071.84	\$ 57,432,662.00	\$ 57,432,662
23.	Difference	-	-	-

**SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS**

SELPA: San Joaquin COE

		2023-24 Annual Accrual Aug 2024 AB602	2023-24 Estimated Actuals AB602	Difference
<b>ADA and STATEWIDE TARGET and COLA RATES</b>				
SELPA Total ADA	A-1	71,071.8400	71,325.93	(254.09)
Prior Year SELPA Total ADA	A-2	65,554.2200	65,554.22	-
Prior Prior Year SELPA Total ADA	A-3	68,772.0100	68,772.01	-
PY Funded ADA (Greater of A-2 or A-3)	A-4	68,772.0100	68,772.01	-
Funded ADA (Greater of A-1, A-2, or A-3)	A-5	71,071.8400	71,325.93	(254.09)
Prior Year Statewide Target Rate (STR)	A-6	\$ 820.0000	820.0000000000	-
Current Year Cost of Living Adjustment (COLA) Factor	A-7	1.0822	1.0822	0.0000
Current Year COLA Rate (A-6 * (A-7 - 1))	A-8	\$		-
Current Year STR	A-10	\$ 887.4040	887.40	-
<b>FUNDING CALCULATION at STATEWIDE TARGET RATE [EC 56836.08(b)(3)(B)]</b>				
Total Base Funding (A5 * A10)	C-1	\$ 63,069,435.0000	63,294,916.00	\$ (225,481.00)
Base Proration Factor	C-2	\$ 1.0000	1.0000	0.0000
Adjusted Total Base Funding (C2 * C3)	C-3	\$ 63,069,435.0000	63,294,916.00	\$ (225,481.00)
<b>FUNDING ENTITLEMENT</b>				
Funding Entitlement (D1)	D-1	\$ 63,069,435.0000	\$ 63,294,916.00	\$ (225,481.00)
Local Special Education Property Taxes [EC 2572]	D-2	\$ 5,636,773.0000	\$ 5,789,081.00	\$ (152,308.00)
Applicable Excess ERAF	D-3	\$ 0.00	0.00	\$ -
Total Deductions (D-2 + D-3)	D-4	\$ 5,636,773.0000	\$ 5,789,081.00	\$ (152,308.00)
Net Funding Entitlement (D-1 - D-4)	D-5	\$ 57,432,662.0000	\$ 57,505,835.00	\$ (73,173.00)
<b>PROGRAM SPECIALISTS/REGIONALIZED SERVICES (PS/RS) [EC 56836.24 &amp; EC 56836.31]</b>				
Prior Year Statewide Average PS/RS Rate	E-1	\$ 18.2873	18.287286820	-
Current Year Statewide Average PS/RS Rate (E-1 * A-7)	E-2	\$ 19.7905	19.790501797	-
<b>Necessary Small SELPA (NSS) PS/RS Apportionment</b>				
NSS ADA Threshold	E-3	0.00	0.00	-
Qualifying NSS ADA Adjustment (If E-3 > A-4, then E-3 - A-4; else 0)	E-4	0.00	0.00	-
NSS PS/RS Entitlement (E-2 * E-4)	E-5	\$ 0.00	0.00	-
NSS PS/RS Proration Factor	E-6	1.0000000000	1.0000000000	-
NSS PS/RS Apportionment (E-5 * E-6)	E-7	\$ 0.00	0.00	-
<b>PS/RS Apportionment</b>				
PS/RS Entitlement (A-4 * E-2)	E-8	\$ 1,384,616.0000	1,384,616	-
PS/RS Proration Factor	E-9	1.0000000000	1.0000000000	-
PS/RS Apportionment (E-8 * E-9)	E-10	\$ 1,384,616.0000	1,384,616	-
Total PS/RS Apportionment (E-7 + E-10)	E-11	\$ 1,384,616.0000	1,384,616	-
<b>LOW INCIDENCE [EC 56836.22]</b>				
Low Incidence Disabilities PY December Pupil Count	F-1	328.0000	328.00	-
Low Incidence Rate	F-2	\$ 3,649.0685	3,649.068497777	-
Low Incidence Apportionment (F-1 * F-2)	F-3	\$ 1,196,894.0000	1,196,894	-



SELPA RECONCILIATION TO THE SPECIAL EDUCATION FUNDING EXHIBITS

SELPA: San Joaquin COE

		2023-24 Annual Accrual Aug 2024 AB602	2023-24 Estimated Actuals AB602	Difference
<b>OUT-OF-HOME CARE [EC 56836.165]</b>				
Out-of-Home Care Apportionment	G-1	\$ 1,550,682.0000	1,547,000.00	3,682.00
<b>EXTRAORDINARY COST POOL FOR NONPUBLIC NONSECTARIAN SCHOOLS (NPS) / LICENSED CHILDREN'S INSTITUTIONS (LCI) &amp; NSS MENTAL HEALTH SERVICES [EC 56836.21]</b>				
NPS/LCI Extraordinary Cost Pool Apportionment	H-1	\$ 0	0	-
NSS Mental Health Services Extraordinary Cost Pool Apportionment	H-2	\$ 0	0	-
Total Extraordinary Cost Pool Apportionment (H-1 + H-2)	H-3	\$ -	-	-
<b>ADJUSTMENT FOR NSS WITH DECLINING ENROLLMENT [EC 56213]</b>				
Prior Year Funding, NSS with Declining ADA Only	I-1	\$		
Current Year Funding, NSS with Declining ADA Only (D-4 + D-5)	I-2	\$		
Decline in Funded ADA (If A-4 < A-5 , A-4 - A-5; else 0)	I-3	\$		
Prior Year SELPA Base Rate	I-4	\$		
Decline in Funded ADA Adjustment (If D-1 = B-16, then I-3 * I-4, else I-3 * A-9)	I-5	\$		
Adjustment for NSS with Declining ADA Only (If I-1 > I-2 and I-3 < 0, credit 40% of I-5)	I-6	\$		
<b>APPORTIONMENT SUMMARY</b>				
Net Funding Entitlement (D-5)	J-1	\$ 57,432,662.0000	57,505,835.00	(73,173.00)
Program Specialists/Regionalized Services (E-11)	J-2	\$ 1,384,616.0000	1,384,616	-
Low Incidence (F-3)	J-3	\$ 1,196,894.0000	1,196,894	-
Out-of-Home Care (G-1)	J-4	\$ 1,550,682.0000	1,547,000	3,682.00
Extraordinary Cost Pool (H-3, Annual Only)	J-5	\$ -	-	-
Adjustment for NSS with Declining Enrollment (I-6)	J-6	\$ -	-	-
Total Apportionment (Sum of J-1 through J-6)	J-7	\$ 61,564,854.0000	61,634,345.00	(69,491.00)
State Infant Funding		\$ 300,519.0000	300,784.00	(265.00)
State Apportionment Total with Infant		\$ 61,865,373.0000	61,935,129.00	(69,756.00)
Add back in Property Taxes		\$ 5,636,773.0000	5,789,081.00	(152,308.00)
Grand Total		\$ 67,502,146.0000	67,724,210.00	(222,064.00)
<b>Items outside of AB602 State Calc being allocating separately from State Funding</b>				
Staff Development Grant (Old Res. 6535)		\$ 24,534.00	24,534.00	-

# 2023-24 SJCOE Special Education County Program

## Estimated Revenues by Funding Source

Col A	Col B	Col C
Line #	Description	Amount
R1	Special Ed County Program Revenues:	
R2	County Taxes - Special Education	\$ 5,636,773.00
R3	Federal Local Assistance Grant	\$ 1,040,388.00
R4	District's LCFF Transfer	\$ 10,061,252.00
R5	Mental Health & District Rentals/SDC	\$ 38,015.03
R6	Food Service	\$ 194,942.50
R7	SDC Infant (Form I-50 Funding)	\$ 300,519.00
R8	Transfers Out	\$ (450,476.22)
R9	Contribution for Growth Classes from OOHC	\$ 760,191.17
R10	PY Adjustment	\$ (0.50)
R11		
R12		
R13		
R14		
R15		
R16		
R17		
R18		
R19		
R20		
R21		
R22		
R23		
R24		
R25		
R26		
R27		
R28	<b>Total Estimated Program Revenues</b>	<b>\$ 17,581,603.98</b>

## Estimated Expenditures by Object

Col D	Col E	Col F
Line #	Description	Annual Accrual Aug 2024 AB602
E1	Teachers Salaries ~ 11xx	\$ 11,626,107.94
E2	Certificated Pupil Support Salaries ~ 12xx	\$ 1,275,325.78
E3	Certificated Supervisors & Admin Salaries/Other ~ 13xx/19xx	\$ 1,552,541.04
E4	Instructional Aides Salaries ~ 21xx	\$ 9,247,611.70
E5	Classified Support Salaries - M/O ~ 22xx	\$ 222,424.76
E6	Supv & Admin Salaries ~ 23xx	\$ 31,433.16
E7	Clerical & Office Salaries ~ 24xx	\$ 657,565.92
E8	Other Classified Salaries - LVN's ~ 29xx	\$ 2,874,190.31
E9	Employee Benefits ~ 3xxx	\$ 11,211,564.73
E10	Materials & Supplies ~ 4xxx	\$ 393,961.38
E11	Mileage, Travel & Conference ~52xx	\$ 165,141.53
E12	Dues & Memberships ~ 53xx	\$ 4,914.71
E13	Insurance ~ 54xx	\$ 111,896.36
E14	Operations & Housekeeping Services ~ 55xx	\$ 266,736.00
E15	Rentals, Leases & Repair ~ 56xx	\$ 1,112,514.34
E16	Direct Costs for Inter-Program Services ~ 57xx	\$ 124,236.19
E17	Other Services & Operating Expenses ~ 58xx	\$ 2,420,254.44
E18	Sub-agreements for Services ~ 51xx	\$ 1,626,780.86
E19	EIBT Contracts ~ 51xx	\$ 125,439.15
E20	Communications ~ 59xx	\$ 85,317.44
E21	Site & Improvement of Sites ~ 61xx	\$ -
E22	Building & Improvement of Buildings ~ 62xx	\$ -
E23	Equipment/Equipment Replacement ~ 64xx/65xx	\$ 22,889.33
E24	Other SELPA's - Tuition ~ 71xx	\$ -
E25	Other Transfers ~ 72xx	\$ -
E26	Direct Support/Indirect ~ 73xx	\$ 4,068,289.59
E27	Debt Service ~ 74xx	\$ 71,800.72
E28	<b>Total Estimated Expenditures</b>	<b>\$ 49,298,937.38</b>

Estimated Unfunded Cost - Special Ed County Program Estimated Revenues less Estimated Expenditures

\$ (31,717,333.40)

Description	Annual Accrual Aug 2024 AB602
<b>Total Estimated Revenues</b>	<b>\$ 17,581,604</b>
<b>Less Total Estimated Expenditures</b>	<b>\$ (49,298,937)</b>
<b>Estimated Unfunded Cost - County Special Education Program</b>	<b>\$ (31,717,333)</b>
<b>Revenues Added to Cover County Program Unfunded Costs:</b>	
Revenue from Special Ed County Program Reserves	\$ -
SELPA Revenues to Fund Special Ed County Program	\$ 31,717,333
<b>Total Revenues to Cover Special Ed County Program</b>	<b>\$ 31,717,333</b>

**SELPA ADA Information**

	Jun 2019	Jun 2020	June 2021	June 2022	June 2023	June 2024	June 2024			
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24
	R3 Cert ADA Certified	R3 Cert ADA Certified	R3 CERT ADA Certified	R3 CERT ADA Certified	R3 CERT ADA* Estimated	R3 CERT ADA Estimated	R-1 Cert June 2024 AB602 ADA Estimated	Funded ADA ADA	Annual Accrual Aug 2024 AB602 ADA** Estimated	Funded ADA ADA** Estimated
Banta	346.70	350.83	315.09	296.66	296.66	203.41	181.91		155.53	
NextGeneration STEAM Academy at River Islands	395.57	469.97	521.20	540.90	607.50	707.89	688.52		702.32	
River Island Technology Academy					975.20	962.66	922.90		941.50	
Banta Charter: An Agriculture Science School					20.00	69.11	56.52		62.34	
EPIC Academy							469.19		769.51	
River Islands High School							106.59		264.81	
<b>Banta Total</b>					1,899.36	1,943.07	2,425.63	2,459.37	2,896.01	2,896.01
Escalon	2,497.21	2,486.06	2,569.96	2,605.12	2,605.12	2,420.96	2,510.18		2,582.39	
Escalon Charter Academy	283.23	329.96	319.88	323.80	323.80	311.44	304.45		328.48	
<b>Escalon Total</b>					2,928.92	2,732.40	2,814.63	2,928.92	2,910.87	2,910.87
Jefferson	2,250.15	2,260.48	2,265.82	2,206.56	2,206.56	2,211.19	2,502.33	2,512.91	2,790.40	2,790.40
Lammersville	4,403.34	4,713.49	5,176.03	5,746.42	5,931.08	6,716.49	7,187.16	7,190.13	7,488.58	7,488.58
Lincoln	8,693.50	8,609.71	8,468.71	8,433.92	8,434.19	7,699.04	7,631.31		7,773.28	
John McCandless CH	310.88	352.50	399.06	448.49	448.49	406.85	428.63		424.14	
<b>Lincoln Total</b>					8,882.68	8,105.89	8,059.94	8,882.68	8,197.42	8,197.42
Linden	2,119.33	2,155.28	2,227.99	2,245.99	2,245.99	2,189.68	2,107.17	2,245.99	2,147.87	2,189.68
Manteca	22,176.21	22,417.59	22,390.39	22,567.99	22,687.52	21,396.33	23,369.61		23,310.44	
be.tech	127.14	123.41	114.62	118.10						
<b>Manteca Total</b>					22,687.52	21,396.33	23,369.61	22,687.52	23,310.44	23,369.61
New Jerusalem	25.08	21.52	20.41	23.89	23.89	21.36	21.08		13.50	
Delta Charter										
NJ Charter										
Great Valley - MA										
CAVA	1,215.66	1,231.15								
Humphrey's ABLE	648.01	727.21	762.90							
Acacia Elem CH										
Acacia Middle CH										
Delta CH Online										
RENEW CH										
Insight at SJ CH	162.94	204.95	261.57	318.69						
<b>New Jerusalem Total</b>					23.89	21.36	21.08	23.89	13.50	21.36
Ripon	3,063.67	3,076.08	3,164.82	3,271.08	3,271.08	3,152.76	3,121.04	3,271.08	3,210.78	3,210.78
Tracy Unified	14,419.04	14,216.98	13,974.39	13,879.32	13,879.32	12,663.99	12,591.74		12,525.88	
Tracy Learning Center	1,233.27	1,234.81	1,234.62	1,253.08						
Tracy Independent Study Charter School					46.30	263.41	273.60		301.26	
<b>Tracy Unified Total</b>					13,925.62	12,927.40	12,865.34	13,925.62	12,827.14	12,927.40
SJCOE-Special Ed County Program	559.77	583.83	623.81	661.77	661.77	616.61	737.08		780.98	
SJCOE Other Programs - COSP/One charter	1,568.34	1,770.89	2,047.13	2,324.10	2,307.17	1,760.42	2,167.01		2,476.14	
SJCOE Other Programs - RITA #2 CH	586.81	661.79	777.72	897.39						
SJCOE Other Programs - Venture	1,763.40	1,824.70	1,784.87	1,800.37	1,800.37	1,780.62	1,854.95		1,812.61	
<b>SJCOE Total</b>					4,769.31	4,157.65	4,759.04	4,769.31	5,069.73	5,069.73
<b>Totals</b>	68,849.25	69,823.19	69,420.99	69,963.64	68,772.01	65,554.22	69,232.97	70,897.42	70,862.74	71,071.84
SELPA ADA Growth/Decline	(695.47)	973.94	(402.20)	542.65	(1,191.63)	(3,217.79)	3,678.75		1,629.77	174.42
Growth/Decline %	-1.00%	1.41%	-0.58%	0.78%	-1.70%	-4.68%	5.61%		2.35%	0.25%

- New charters starting in the fiscal year will be added at 1st Interim after 20 day report is received

Special Ed County Program Reserves - Multi-Years

Estimated

Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H	Col I
Line #	Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Beginning Balance - July 1	\$ 316,328.25	\$ 323,891.76	\$ 319,738.93	\$ 348,296.16	\$ 392,818.59	\$ 452,023.46	\$ 529,914.68
2.	2016-17 Funding Adjustments	\$ 519.17						
3.	2017-18 Funding Adjustments		\$ 422,982.04					
4.	2018-19 Funding Adjustments			\$ 1,550.69				
5.	2019-20 Funding Adjustments				\$ 324.39			
6.	2020-21 Funding Adjustments							
7.	2021-22 Funding Adjustments							
8.	2022-23 Funding Adjustments							
9.	2023-24 Funding Adjustments							\$ (4,464.57)
9.	SJCOE Temporary Transfer Repayment \$798,283							
10.	<b>Subtotal Special Ed County Program Reserve</b>	<b>\$ 316,847.42</b>	<b>\$ 746,873.80</b>	<b>\$ 321,289.62</b>	<b>\$ 348,620.55</b>	<b>\$ 392,818.59</b>	<b>\$ (0.60)</b>	<b>\$ 525,450.11</b>
11.	<i>Net Increase/Decrease to 3% Level: (2002-03 Adj to 1% Level)</i>							
12.	Excess of % Special Ed County Program Reserves Used - Unfunded County Program	\$ -	\$ (427,134.87)	\$ -	\$ -	\$ -	\$ -	\$ -
13.	Replenish Special Ed County Program Reserve	\$ 7,044.34	\$ -	\$ 27,006.54	\$ 44,198.04	\$ 61,922.00	\$ 77,891.82	\$ 48,876.51
14.	<b>Special Ed County Program Reserve Ending Balance - June 30</b>	<b>\$ 323,891.76</b>	<b>\$ 319,738.93</b>	<b>\$ 348,296.16</b>	<b>\$ 392,818.59</b>	<b>\$ 454,740.59</b>	<b>\$ 529,914.68</b>	<b>\$ 574,326.62</b>
15.	Amount Available in Excess of Established Reserve Amount	\$ -	\$ 427,135	\$ -	\$ -	\$ -	\$ -	\$ -
16.	Estimated State Aid - Special Education	\$ 32,389,176	\$ 31,973,893	\$ 34,829,616	\$ 39,281,859	\$ 45,474,101	\$ 52,991,468	\$ 57,432,662
17.	Special Ed County Program Reserve	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
18.	Reserve for Midyear growth classes Beginning Balance	\$ 180,000.00	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13	\$ 249,002.13
19.	Use of Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20.	Transfer from NPS/EIBT Reserve	\$ 69,002.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21.	Replenish Midyear Class Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22.	<b>Reserve for Midyear growth classes Ending Balance</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>	<b>\$ 249,002.13</b>
23.	Reserve for NPS/EIBT Beginning Balance	\$ 927,754.04						
24.	Establish NPS/EIBT Reserve							
25.	Transfer to Midyear Reserve	\$ (69,002.13)						
26.	Use of NPS/EIBT Reserve	\$ (858,751.91)						
27.	<b>Reserve for NPS/EIBT Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
28.	Reserve for OOHC Contribution Reserve Beginning Balance	\$ 800,000.00	\$ 400,000.00	\$ 2,400,000.00	\$ 1,600,000.00	\$ 800,000.00	\$ -	\$ -
29.	Establish or Additional OOHC Contribution Reserve	\$ -	\$ 2,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
30.	Use of OOHC Contribution Reserve	\$ (400,000.00)	\$ (400,000.00)	\$ (800,000.00)	\$ (800,000.00)	\$ (800,000.00)	\$ -	\$ -
31.	<b>Reserve for OOHC Contribution Reserve Ending Balance</b>	<b>\$ 400,000.00</b>	<b>\$ 2,400,000.00</b>	<b>\$ 1,600,000.00</b>	<b>\$ 800,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reserve for the OOHC Contribution of \$2.4M - Distribute \$800K equally over 2019-20, 2020-21 and 2021-22</b>								
32.	Reserve for Charter Decline Adjustment Beginning Balance	\$ 521,299.00	\$ 260,649.00	\$ 568,094.00	\$ 571,427.00	\$ 1,461,826.00	\$ 2,486,461.00	\$ -
33.	Establish or Additional Charter Decline Adjustment Reserve	\$ -	\$ 568,094.00	\$ -	\$ 890,358.00	\$ 1,024,635.00	\$ -	\$ -
34.	PY Funding Adjustments	\$ -	\$ -	\$ 3,333.00	\$ 41.00	\$ -	\$ -	\$ -
35.	Use of Charter Decline Adjustment Reserve	\$ (260,650.00)	\$ (260,649.00)	\$ -	\$ -	\$ -	\$ (2,486,461.00)	\$ -
36.	<b>Reserve for Charter Decline Adjustment Ending Balance</b>	<b>\$ 260,649.00</b>	<b>\$ 568,094.00</b>	<b>\$ 571,427.00</b>	<b>\$ 1,461,826.00</b>	<b>\$ 2,486,461.00</b>	<b>\$ -</b>	<b>\$ -</b>

New

Teachers College of San Joaquin  
Financial Information & Multi-Year Projections

Column A	Column B	Column C	Column D 2022-2023	Column E 2023-2024	Column F 2024-2025	Column G 2025-2026
Line #	Summary Description		TCSJ Audited Actuals	TCSJ Unaudited Actuals	TCSJ Budget	TCSJ Projected Budget
1	<b>Beginning Balance July 1st</b>		\$ 5,426,094.33	\$ 4,606,086.80	\$ 4,434,736.80	\$ 3,568,230.80
2	Total Revenue		\$ 7,925,489.24	\$ 9,579,371.45	\$ 9,322,593.00	\$ 9,216,599.00
3	TCSJ Expenses		\$ 8,745,496.77	\$ 9,454,292.78	\$ 10,189,099.00	\$ 10,074,641.00
4	Surplus/Deficit		\$ (820,007.53)	\$ 125,078.67	\$ (866,506.00)	\$ (858,042.00)
5	<b>Ending Balance</b>		\$ 4,606,086.80	\$ 4,731,165.47	\$ 3,568,230.80	\$ 2,710,188.80
6	<i>Teach Out Plan / Reserve</i>		\$ 1,802,067.00	\$ 1,802,067.00	\$ 1,802,067.00	\$ 2,037,549.00
7	Adjusted Ending Balance		\$ 2,804,019.80	\$ 2,929,098.47	\$ 1,766,163.80	\$ 672,639.80
8	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 4,606,086.80	\$ 4,731,165.47	\$ 3,568,230.80	\$ 2,710,188.80
9	<b>Detail Object Codes</b>					
10	<b>Beginning Balance</b>		\$ 5,426,094.33	\$ 4,606,086.80	\$ 4,434,736.80	\$ 3,568,230.80
11	8590	State Revenue	\$ -	\$ -	\$ -	\$ -
12	8980	SJCOE Contribution	\$ 1,500,000.00	\$ 2,023,413.00	\$ 2,108,371.00	\$ 2,108,371.00
13	8689	Tuition	\$ 5,820,913.73	\$ 6,874,714.21	\$ 6,477,481.00	\$ 6,671,805.00
14	8660	Interest	\$ 107,690.92	\$ 179,670.86	\$ 153,085.00	\$ 153,085.00
15	8689	TCSJ Alumni Outreach 6000	\$ -	\$ 1,007.16	\$ -	\$ -
16	8689	Dyslexia Grant-5981	\$ 19,472.16	\$ 1,527.84	\$ -	\$ -
17	8689	Teacher Residency Grant-5991	\$ 118,576.63	\$ -	\$ -	\$ -
18	8689	CDE Prof Development Videos 5975	\$ -	\$ 213,303.31	\$ -	\$ -
19	8689	PG&E Mini Grant 5974	\$ -	\$ 1,000.00	\$ -	\$ -
20	8689	Residency 2023-2026-5980	\$ -	\$ 173,790.56	\$ 400,010.00	\$ 200,005.00
21	8689	Residency 2022-2026-5982	\$ 180,447.73	\$ 27,611.51	\$ 16,979.00	\$ -
22	8689	CDE Prof Videos 2022-2024 5999	\$ 178,388.07	\$ -	\$ -	\$ -
23	8689	Residency Capacity Grant 2023-2026 5976	\$ -	\$ 83,333.00	\$ 166,667.00	\$ 83,333.00
24	<b>Total Revenue</b>		\$ 7,925,489.24	\$ 9,579,371.45	\$ 9,322,593.00	\$ 9,216,599.00
25	1101/1105	Teacher/Extra/Subs	\$ 820,610.00	\$ 802,165.00	\$ 737,480.00	\$ 747,684.00
26	1300	Cert Perm	\$ 1,634,730.18	\$ 1,903,323.03	\$ 2,030,438.00	\$ 2,064,340.00
27	1311	Cert Temp	\$ 299,037.36	\$ 375,637.89	\$ 372,470.00	\$ 372,470.00
28	<b>Total 1xxx</b>		\$ 2,754,377.54	\$ 3,081,125.92	\$ 3,140,388.00	\$ 3,184,494.00
29	2206	Class Supp/OT	\$ 1,649.79	\$ 3,337.08	\$ -	\$ -
30	2300	Class Supv Perm	\$ 190,302.31	\$ 215,643.00	\$ 207,380.00	\$ 209,741.00
31	2316	Class Supv OT	\$ -	\$ -	\$ -	\$ -
32	2400	Class Perm	\$ 699,255.99	\$ 893,647.88	\$ 1,060,561.00	\$ 1,082,449.00
33	2405/2406	Class Temp/OT	\$ 88,299.47	\$ 95,294.03	\$ 52,000.00	\$ 52,000.00
34	2900	Other Class Perm	\$ -	\$ -	\$ -	\$ -
35	2906	Other Class OT/Temp	\$ 1,442,410.00	\$ 1,369,857.94	\$ 1,474,890.00	\$ 1,474,890.00
36	2930	Student Workers	\$ -	\$ -	\$ -	\$ -
37	<b>Total 2xxx</b>		\$ 2,421,917.56	\$ 2,577,779.93	\$ 2,794,831.00	\$ 2,819,080.00
38	3000	Benefits	\$ 1,262,728.38	\$ 1,507,549.91	\$ 1,708,427.00	\$ 1,707,706.00
39	<b>Total 3xxx</b>		\$ 1,262,728.38	\$ 1,507,549.91	\$ 1,708,427.00	\$ 1,707,706.00
40	4200	Books	\$ 4,992.45	\$ 9,733.81	\$ 5,000.00	\$ 5,000.00
41	4310	Materials	\$ 86,749.89	\$ 78,286.47	\$ 90,000.00	\$ 90,000.00
42	4400	Non Cap Equip	\$ 31,675.16	\$ 32,515.61	\$ 20,000.00	\$ 30,000.00
43	<b>Total 4xxx</b>		\$ 123,417.50	\$ 120,535.89	\$ 115,000.00	\$ 125,000.00
44	5200	Travel & Conference	\$ 161,685.58	\$ 125,561.81	\$ 150,000.00	\$ 150,000.00
45	5300	Dues & Membership	\$ 32,112.14	\$ 44,832.00	\$ 46,456.00	\$ 47,292.00
46	5400	Insurance/Property & Liability	\$ 16,481.25	\$ 16,163.09	\$ 17,285.00	\$ 17,285.00
47	5580	Laundry/Dry Cleaning	\$ -	\$ 732.48	\$ -	\$ -
48	5600	Rent/Bldgs. & Repairs	\$ 17,925.95	\$ 6,417.95	\$ 8,500.00	\$ 8,500.00
49	5620	SJCOE Rent Only	\$ 555,105.00	\$ 566,137.00	\$ 566,137.00	\$ 566,137.00
50	5710	Direct Cost for Interfund Serv.	\$ 138,629.45	\$ 136,776.77	\$ 138,731.00	\$ 143,231.00
51	5800	Contract Services	\$ 379,053.41	\$ 443,118.72	\$ 591,510.00	\$ 396,142.00
52	5900	Postage/Cell/Internet	\$ 15,560.79	\$ 18,258.33	\$ 15,000.00	\$ 15,000.00
53	<b>Total 5xxx</b>		\$ 1,316,553.57	\$ 1,357,998.15	\$ 1,533,619.00	\$ 1,343,587.00
54	6200	Building Improvements	\$ -	\$ -	\$ -	\$ -
55	6400	Equipment	\$ -	\$ -	\$ -	\$ -
56	<b>Total 6xxx</b>		\$ -	\$ -	\$ -	\$ -
57	7310	Indirect	\$ 841,552.22	\$ 806,927.98	\$ 870,970.00	\$ 868,910.00
58	743x	Debt Service	\$ 24,950.00	\$ 2,375.00	\$ 25,864.00	\$ 25,864.00
59	<b>Total 7xxx</b>		\$ 866,502.22	\$ 809,302.98	\$ 896,834.00	\$ 894,774.00
60	<b>Total Expenses</b>		\$ 8,745,496.77	\$ 9,454,292.78	\$ 10,189,099.00	\$ 10,074,641.00
61	Total Surplus/Deficit		\$ (820,007.53)	\$ 125,078.67	\$ (866,506.00)	\$ (858,042.00)
62	<b>Ending Balance</b>		\$ 4,606,086.80	\$ 4,731,165.47	\$ 3,568,230.80	\$ 2,710,188.80
63	<i>Teach Out Plan / Reserve</i>		\$ 1,802,067.00	\$ 1,802,067.00	\$ 2,037,549.00	\$ 2,037,549.00
64	<i>2% Economic Uncertainty Reserve</i>		\$ 174,910.00	\$ 189,086.00	\$ 203,782.00	\$ 201,493.00
65	<i>Amount Above (Below) Target</i>		\$ 2,629,109.80	\$ 2,740,012.47	\$ 1,326,899.80	\$ 471,146.80
66	<b>Total Ending Balance with Teach Out Reserve June 30th</b>		\$ 4,606,086.80	\$ 4,731,165.47	\$ 3,568,230.80	\$ 2,710,188.80

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G



Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	50,423,756.71	5,636,773.00	56,060,529.71	46,625,882.00	5,789,081.00	52,414,963.00	-6.5%
2) Federal Revenue		8100-8299	205,256.00	12,440,840.87	12,646,096.87	0.00	10,718,798.00	10,718,798.00	-15.2%
3) Other State Revenue		8300-8599	15,111,109.37	42,363,069.66	57,474,179.03	11,696,806.00	25,442,770.00	37,139,576.00	-35.4%
4) Other Local Revenue		8600-8799	37,702,471.08	96,189,385.22	133,891,856.30	34,809,482.00	88,997,140.00	123,806,622.00	-7.5%
5) TOTAL, REVENUES			103,442,593.16	156,630,068.75	260,072,661.91	93,132,170.00	130,947,789.00	224,079,959.00	-13.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	10,813,207.34	24,830,144.43	35,643,351.77	11,214,220.00	25,492,245.00	36,706,465.00	3.0%
2) Classified Salaries		2000-2999	22,569,620.11	35,312,542.98	57,882,163.09	23,269,058.00	37,517,455.00	60,786,513.00	5.0%
3) Employee Benefits		3000-3999	14,431,971.55	26,201,186.81	40,633,158.36	16,020,080.00	29,613,893.00	45,633,973.00	12.3%
4) Books and Supplies		4000-4999	1,960,755.60	3,143,759.45	5,104,515.05	3,069,044.00	4,744,514.00	7,813,558.00	53.1%
5) Services and Other Operating Expenditures		5000-5999	22,644,303.63	47,302,241.20	69,946,544.83	25,135,100.00	74,137,792.00	99,272,892.00	41.9%
6) Capital Outlay		6000-6999	29,697,024.91	499,249.06	30,196,273.97	18,299,803.00	549,002.00	18,848,805.00	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,420,108.23	392,021.30	1,812,129.53	672,896.00	258,211.00	931,107.00	-48.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,920,987.68)	9,574,672.44	(1,346,315.24)	(13,992,446.00)	11,941,213.00	(2,051,233.00)	52.4%
9) TOTAL, EXPENDITURES			92,616,003.69	147,255,817.67	239,871,821.36	83,687,755.00	184,254,325.00	267,942,080.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,826,589.47	9,374,251.08	20,200,840.55	9,444,415.00	(53,306,536.00)	(43,862,121.00)	-317.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,992.41	166,909.96	182,902.37	19,829.00	180,300.00	200,129.00	9.4%
2) Other Sources/Uses									
a) Sources		8930-8979	2,784,672.06	0.00	2,784,672.06	985,089.00	0.00	985,089.00	-64.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	669,921.37	(669,921.37)	0.00	(8,130,254.00)	8,130,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,438,601.02	(836,831.33)	2,601,769.69	(7,164,994.00)	7,949,954.00	784,960.00	-69.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,265,190.49	8,537,419.75	22,802,610.24	2,279,421.00	(45,356,582.00)	(43,077,161.00)	-288.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,560,107.47	50,535,338.96	186,095,446.43	149,825,297.96	59,579,110.71	209,404,408.67	12.5%
b) Audit Adjustments		9793	0.00	506,352.00	506,352.00	0.00	0.00	0.00	-100.0%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)			135,560,107.47	51,041,690.96	186,601,798.43	149,825,297.96	59,579,110.71	209,404,408.67	12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,560,107.47	51,041,690.96	186,601,798.43	149,825,297.96	59,579,110.71	209,404,408.67	12.2%
2) Ending Balance, June 30 (E + F1e)			149,825,297.96	59,579,110.71	209,404,408.67	152,104,718.96	14,222,528.71	166,327,247.67	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	59,579,110.71	59,579,110.71	0.00	55,025,754.47	55,025,754.47	-7.6%
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	125,047,456.43	0.00	125,047,456.43	107,344,285.00	0.00	107,344,285.00	-14.2%
Court/Community Schools	0000	9780	4,765,434.81		4,765,434.81			0.00	
Buildings	0000	9780	50,730,975.68		50,730,975.68			0.00	
Ed-Join	0000	9780	4,440,575.58		4,440,575.58			0.00	
Apprenticeship	0000	9780	3,779,776.81		3,779,776.81			0.00	
Deferred Maintenance	0000	9780	8,699,325.48		8,699,325.48			0.00	
Education Services	0000	9780	598,163.15		598,163.15			0.00	
Mandated Costs	0000	9780	3,651,757.10		3,651,757.10			0.00	
Misc. Ending Balances & Reserves	0000	9780	47,685,744.21		47,685,744.21			0.00	
Unrestricted Lottery	1100	9780	695,703.61		695,703.61			0.00	
Court & Community Schools	0000	9780			0.00	57,466.00		57,466.00	
Buildings	0000	9780			0.00	39,119,195.00		39,119,195.00	
Ed-Join	0000	9780			0.00	4,431,747.00		4,431,747.00	
Apprenticeship	0000	9780			0.00	2,994,321.00		2,994,321.00	
Deferred Maintenance	0000	9780			0.00	6,139,395.00		6,139,395.00	
Education Services	0000	9780			0.00	581,266.00		581,266.00	
Mandated Costs	0000	9780			0.00	3,945,813.00		3,945,813.00	
Misc. Ending Balances & Reserves	0000	9780			0.00	49,484,364.00		49,484,364.00	
Unrestricted Lottery	1100	9780			0.00	590,718.00		590,718.00	
e) Unassigned/Unappropriated									

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Reserve for Economic Uncertainties		9789	4,612,009.00	0.00	4,612,009.00	5,362,854.00	0.00	5,362,854.00	16.3%
Unassigned/Unappropriated Amount		9790	20,135,832.53	0.00	20,135,832.53	39,397,579.96	(40,803,225.76)	(1,405,645.80)	-107.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	149,977,824.54	39,875,634.80	189,853,459.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	767,710.82	50,456.04	818,166.86				
c) in Revolving Cash Account		9130	30,000.00	0.00	30,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,030,433.12	32,501,202.24	36,531,635.36				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	7,075,767.92	2,383,818.30	9,459,586.22				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			161,881,736.40	74,811,111.38	236,692,847.78				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	5,895,048.82	6,968,716.38	12,863,765.20				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,019,722.62	966,722.82	6,986,445.44				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	141,667.00	7,296,561.47	7,438,228.47				
6) TOTAL, LIABILITIES			12,056,438.44	15,232,000.67	27,288,439.11				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
(must agree with line F2) (G10 + H2) - (I6 + J2)			149,825,297.96	59,579,110.71	209,404,408.67				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	35,994,819.71	0.00	35,994,819.71	33,269,360.00	0.00	33,269,360.00	-7.6%
Education Protection Account State Aid - Current Year		8012	2,677,303.99	0.00	2,677,303.99	652,098.00	0.00	652,098.00	-75.6%
State Aid - Prior Years		8019	1,322.00	0.00	1,322.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	85,130.46	0.00	85,130.46	85,130.00	0.00	85,130.00	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	15.32	0.00	15.32	15.00	0.00	15.00	-2.1%
County & District Taxes									
Secured Roll Taxes		8041	14,255,920.47	0.00	14,255,920.47	14,255,920.00	0.00	14,255,920.00	0.0%
Unsecured Roll Taxes		8042	816,707.00	0.00	816,707.00	816,707.00	0.00	816,707.00	0.0%
Prior Years' Taxes		8043	9,802.00	0.00	9,802.00	9,802.00	0.00	9,802.00	0.0%
Supplemental Taxes		8044	630,133.67	0.00	630,133.67	630,134.00	0.00	630,134.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,197,342.48	0.00	4,197,342.48	4,703,759.00	0.00	4,703,759.00	12.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,302,231.61	0.00	1,302,231.61	1,371,276.00	0.00	1,371,276.00	5.3%
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)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			59,970,728.71	0.00	59,970,728.71	55,794,201.00	0.00	55,794,201.00	-7.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,232,895.01)		(1,232,895.01)	(2,727,140.00)		(2,727,140.00)	121.2%
All Other LCFF Transfers - Current Year	All Other	8091	(2,677,303.99)	0.00	(2,677,303.99)	(652,098.00)	0.00	(652,098.00)	-75.6%
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	(5,636,773.00)	5,636,773.00	0.00	(5,789,081.00)	5,789,081.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,423,756.71	5,636,773.00	56,060,529.71	46,625,882.00	5,789,081.00	52,414,963.00	-6.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Special Education Entitlement		8181	0.00	1,885,135.00	1,885,135.00	0.00	1,885,135.00	1,885,135.00	0.0%
Special Education Discretionary Grants		8182	0.00	275,392.04	275,392.04	0.00	219,121.00	219,121.00	-20.4%
Child Nutrition Programs		8220	0.00	324,665.22	324,665.22	0.00	258,520.00	258,520.00	-20.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		929,678.71	929,678.71		919,322.00	919,322.00	-1.1%
Title I, Part D, Local Delinquent Programs	3025	8290		415,560.07	415,560.07		547,677.00	547,677.00	31.8%
Title II, Part A, Supporting Effective Instruction	4035	8290		49,853.85	49,853.85		92,321.00	92,321.00	85.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		39,276.77	39,276.77		96,198.00	96,198.00	144.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
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		4,955,694.66	4,955,694.66		4,921,677.00	4,921,677.00	-0.7%
Career and Technical Education	3500-3599	8290		(585.52)	(585.52)		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	205,256.00	3,566,170.07	3,771,426.07	0.00	1,778,827.00	1,778,827.00	-52.8%
<b>TOTAL, FEDERAL REVENUE</b>			205,256.00	12,440,840.87	12,646,096.87	0.00	10,718,798.00	10,718,798.00	-15.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		4,132,192.00	4,132,192.00		4,143,325.00	4,143,325.00	0.3%
Prior Years	6500	8319		(10,710.00)	(10,710.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	11,066,245.00	300,519.00	11,366,764.00	7,736,581.00	300,784.00	8,037,365.00	-29.3%
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	129,267.39	129,267.39	0.00	90,339.00	90,339.00	-30.1%
Mandated Costs Reimbursements		8550	294,056.00	0.00	294,056.00	294,056.00	0.00	294,056.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	458,197.28	237,518.05	695,715.33	330,015.00	134,243.00	464,258.00	-33.3%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,408,012.58	3,408,012.58		3,088,885.00	3,088,885.00	-9.4%
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		357,251.65	357,251.65		296,146.00	296,146.00	-17.1%
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		187,522.26	187,522.26		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,292,611.09	33,621,496.73	36,914,107.82	3,336,154.00	17,389,048.00	20,725,202.00	-43.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>15,111,109.37</b>	<b>42,363,069.66</b>	<b>57,474,179.03</b>	<b>11,696,806.00</b>	<b>25,442,770.00</b>	<b>37,139,576.00</b>	<b>-35.4%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	441,003.24	441,003.24	0.00	382,389.00	382,389.00	-13.3%
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	25,648.55	0.00	25,648.55	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	15.03	15.03	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Leases and Rentals		8650	3,940,664.12	0.00	3,940,664.12	5,711,330.00	0.00	5,711,330.00	44.9%
Interest		8660	10,589,923.61	179,670.86	10,769,594.47	6,662,691.00	153,085.00	6,815,776.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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	3,280,422.53	69,227.86	3,349,650.39	3,382,164.00	80,548.00	3,462,712.00	3.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,034,119.32	52,031,944.32	66,066,063.64	12,692,193.00	38,610,006.00	51,302,199.00	-22.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	5,831,692.95	10,117,479.27	15,949,172.22	6,361,104.00	10,339,484.00	16,700,588.00	4.7%
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		33,350,044.64	33,350,044.64		39,431,628.00	39,431,628.00	18.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			37,702,471.08	96,189,385.22	133,891,856.30	34,809,482.00	88,997,140.00	123,806,622.00	-7.5%
<b>TOTAL, REVENUES</b>			103,442,593.16	156,630,068.75	260,072,661.91	93,132,170.00	130,947,789.00	224,079,959.00	-13.8%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	6,717,126.33	14,861,724.43	21,578,850.76	6,666,973.00	15,047,023.00	21,713,996.00	0.6%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Certificated Pupil Support Salaries		1200	126,396.24	1,984,932.65	2,111,328.89	123,283.00	2,230,788.00	2,354,071.00	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,961,216.02	7,983,487.35	11,944,703.37	4,413,339.00	8,214,434.00	12,627,773.00	5.7%
Other Certificated Salaries		1900	8,468.75	0.00	8,468.75	10,625.00	0.00	10,625.00	25.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,813,207.34</b>	<b>24,830,144.43</b>	<b>35,643,351.77</b>	<b>11,214,220.00</b>	<b>25,492,245.00</b>	<b>36,706,465.00</b>	<b>3.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	0.00	9,668,724.57	9,668,724.57	0.00	10,013,525.00	10,013,525.00	3.6%
Classified Support Salaries		2200	1,991,866.83	1,110,038.66	3,101,905.49	2,117,784.00	1,345,273.00	3,463,057.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	10,004,872.91	7,313,185.20	17,318,058.11	10,258,374.00	7,885,722.00	18,144,096.00	4.8%
Clerical, Technical and Office Salaries		2400	9,203,164.31	7,264,569.76	16,467,734.07	9,537,357.00	7,867,781.00	17,405,138.00	5.7%
Other Classified Salaries		2900	1,369,716.06	9,956,024.79	11,325,740.85	1,355,543.00	10,405,154.00	11,760,697.00	3.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,569,620.11</b>	<b>35,312,542.98</b>	<b>57,882,163.09</b>	<b>23,269,058.00</b>	<b>37,517,455.00</b>	<b>60,786,513.00</b>	<b>5.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,757,018.52	6,540,551.72	8,297,570.24	2,147,044.00	6,786,566.00	8,933,610.00	7.7%
PERS		3201-3202	5,400,954.97	7,965,507.96	13,366,462.93	6,043,838.00	9,494,900.00	15,538,738.00	16.3%
OASDI/Medicare/Alternative		3301-3302	1,780,537.02	2,935,916.06	4,716,453.08	1,872,398.00	3,132,048.00	5,004,446.00	6.1%
Health and Welfare Benefits		3401-3402	4,117,446.07	6,522,086.88	10,639,532.95	4,574,937.00	7,744,401.00	12,319,338.00	15.8%
Unemployment Insurance		3501-3502	53,759.63	29,843.12	83,602.75	17,153.00	31,341.00	48,494.00	-42.0%
Workers' Compensation		3601-3602	582,866.01	998,012.37	1,580,878.38	601,531.00	1,099,610.00	1,701,141.00	7.6%
OPEB, Allocated		3701-3702	336,941.70	603,044.36	939,986.06	342,894.00	630,059.00	972,953.00	3.5%
OPEB, Active Employees		3751-3752	391,746.39	606,224.34	997,970.73	420,285.00	694,968.00	1,115,253.00	11.8%
Other Employee Benefits		3901-3902	10,701.24	0.00	10,701.24	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,431,971.55</b>	<b>26,201,186.81</b>	<b>40,633,158.36</b>	<b>16,020,080.00</b>	<b>29,613,893.00</b>	<b>45,633,973.00</b>	<b>12.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,771.28	63,223.38	83,994.66	26,349.00	65,680.00	92,029.00	9.6%
Materials and Supplies		4300	1,522,288.18	2,275,608.68	3,797,896.86	2,531,698.00	4,249,659.00	6,781,357.00	78.6%
Noncapitalized Equipment		4400	416,422.60	754,929.30	1,171,351.90	508,597.00	376,175.00	884,772.00	-24.5%
Food		4700	1,273.54	49,998.09	51,271.63	2,400.00	53,000.00	55,400.00	8.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,960,755.60</b>	<b>3,143,759.45</b>	<b>5,104,515.05</b>	<b>3,069,044.00</b>	<b>4,744,514.00</b>	<b>7,813,558.00</b>	<b>53.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	5,973,019.69	19,693,675.97	25,666,695.66	6,143,566.00	35,132,595.00	41,276,161.00	60.8%
Travel and Conferences		5200	549,243.18	1,154,638.71	1,703,881.89	752,126.00	1,231,895.00	1,984,021.00	16.4%
Dues and Memberships		5300	136,493.18	97,898.35	234,391.53	186,483.00	118,262.00	304,745.00	30.0%
Insurance		5400 - 5450	347,407.29	171,582.01	518,989.30	348,532.00	176,934.00	525,466.00	1.2%



Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Operations and Housekeeping Services		5500	1,204,374.92	393,346.96	1,597,721.88	1,957,136.00	481,844.00	2,438,980.00	52.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,660,276.45	2,620,391.06	6,280,667.51	4,131,215.00	3,577,514.00	7,708,729.00	22.7%
Transfers of Direct Costs		5710	(3,380,977.67)	3,380,977.67	0.00	(2,937,787.00)	2,937,787.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(668,632.08)	15,750.00	(652,882.08)	(2,500.00)	26,924.00	24,424.00	-103.7%
Professional/Consulting Services and Operating Expenditures		5800	14,078,003.92	19,534,603.19	33,612,607.11	13,037,991.00	30,165,702.00	43,203,693.00	28.5%
Communications		5900	745,094.75	239,377.28	984,472.03	1,518,338.00	288,335.00	1,806,673.00	83.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>22,644,303.63</b>	<b>47,302,241.20</b>	<b>69,946,544.83</b>	<b>25,135,100.00</b>	<b>74,137,792.00</b>	<b>99,272,892.00</b>	<b>41.9%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,911,681.13	0.00	5,911,681.13	1,618,992.00	0.00	1,618,992.00	-72.6%
Buildings and Improvements of Buildings		6200	20,279,059.49	0.00	20,279,059.49	15,302,256.00	100,000.00	15,402,256.00	-24.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	718,352.79	499,254.46	1,217,607.25	284,666.00	449,002.00	733,668.00	-39.7%
Equipment Replacement		6500	(8.10)	(5.40)	(13.50)	108,800.00	0.00	108,800.00	-806,025.9%
Lease Assets		6600	1,443,129.49	0.00	1,443,129.49	985,089.00	0.00	985,089.00	-31.7%
Subscription Assets		6700	1,344,810.11	0.00	1,344,810.11	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,697,024.91</b>	<b>499,249.06</b>	<b>30,196,273.97</b>	<b>18,299,803.00</b>	<b>549,002.00</b>	<b>18,848,805.00</b>	<b>-37.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	10,246.95	10,246.95	0.00	3,903.00	3,903.00	-61.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
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Unrestricted and Restricted  
Expenditures by Object

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	85,486.04	27,808.64	113,294.68	93,437.00	27,175.00	120,612.00	6.5%
Other Debt Service - Principal		7439	1,334,622.19	353,965.71	1,688,587.90	579,459.00	227,133.00	806,592.00	-52.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,420,108.23	392,021.30	1,812,129.53	672,896.00	258,211.00	931,107.00	-48.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,574,672.44)	9,574,672.44	0.00	(11,941,213.00)	11,941,213.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,346,315.24)	0.00	(1,346,315.24)	(2,051,233.00)	0.00	(2,051,233.00)	52.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,920,987.68)	9,574,672.44	(1,346,315.24)	(13,992,446.00)	11,941,213.00	(2,051,233.00)	52.4%
TOTAL, EXPENDITURES			92,616,003.69	147,255,817.67	239,871,821.36	83,687,755.00	184,254,325.00	267,942,080.00	11.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	15,992.41	0.00	15,992.41	19,829.00	0.00	19,829.00	24.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	166,909.96	166,909.96	0.00	180,300.00	180,300.00	8.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,992.41	166,909.96	182,902.37	19,829.00	180,300.00	200,129.00	9.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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	1,439,861.95	0.00	1,439,861.95	985,089.00	0.00	985,089.00	-31.6%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	1,344,810.11	0.00	1,344,810.11	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>2,784,672.06</b>	<b>0.00</b>	<b>2,784,672.06</b>	<b>985,089.00</b>	<b>0.00</b>	<b>985,089.00</b>	<b>-64.6%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,293,240.13)	8,293,240.13	0.00	(8,458,518.00)	8,458,518.00	0.00	0.0%
Contributions from Restricted Revenues		8990	8,963,161.50	(8,963,161.50)	0.00	328,264.00	(328,264.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>669,921.37</b>	<b>(669,921.37)</b>	<b>0.00</b>	<b>(8,130,254.00)</b>	<b>8,130,254.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>3,438,601.02</b>	<b>(836,831.33)</b>	<b>2,601,769.69</b>	<b>(7,164,994.00)</b>	<b>7,949,954.00</b>	<b>784,960.00</b>	<b>-69.8%</b>

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Function

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	50,423,756.71	5,636,773.00	56,060,529.71	46,625,882.00	5,789,081.00	52,414,963.00	-6.5%
2) Federal Revenue		8100-8299	205,256.00	12,440,840.87	12,646,096.87	0.00	10,718,798.00	10,718,798.00	-15.2%
3) Other State Revenue		8300-8599	15,111,109.37	42,363,069.66	57,474,179.03	11,696,806.00	25,442,770.00	37,139,576.00	-35.4%
4) Other Local Revenue		8600-8799	37,702,471.08	96,189,385.22	133,891,856.30	34,809,482.00	88,997,140.00	123,806,622.00	-7.5%
5) TOTAL, REVENUES			103,442,593.16	156,630,068.75	260,072,661.91	93,132,170.00	130,947,789.00	224,079,959.00	-13.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		20,233,913.62	49,315,543.87	69,549,457.49	18,263,448.00	45,127,373.00	63,390,821.00	-8.9%
2) Instruction - Related Services	2000-2999		12,242,053.99	52,541,822.25	64,783,876.24	14,303,622.00	87,107,534.00	101,411,156.00	56.5%
3) Pupil Services	3000-3999		9,881,294.08	11,687,656.92	21,568,951.00	10,174,057.00	12,959,584.00	23,133,641.00	7.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		3,787,467.74	8,272,130.71	12,059,598.45	4,329,134.00	8,809,324.00	13,138,458.00	8.9%
7) General Administration	7000-7999		15,231,080.00	20,469,229.22	35,700,309.22	11,752,492.00	25,373,993.00	37,126,485.00	4.0%
8) Plant Services	8000-8999		29,820,086.03	4,577,413.40	34,397,499.43	24,192,106.00	4,618,306.00	28,810,412.00	-16.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,420,108.23	392,021.30	1,812,129.53	672,896.00	258,211.00	931,107.00	-48.6%
10) TOTAL, EXPENDITURES			92,616,003.69	147,255,817.67	239,871,821.36	83,687,755.00	184,254,325.00	267,942,080.00	11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,826,589.47	9,374,251.08	20,200,840.55	9,444,415.00	(53,306,536.00)	(43,862,121.00)	-317.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,992.41	166,909.96	182,902.37	19,829.00	180,300.00	200,129.00	9.4%
2) Other Sources/Uses									
a) Sources		8930-8979	2,784,672.06	0.00	2,784,672.06	985,089.00	0.00	985,089.00	-64.6%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	669,921.37	(669,921.37)	0.00	(8,130,254.00)	8,130,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,438,601.02	(836,831.33)	2,601,769.69	(7,164,994.00)	7,949,954.00	784,960.00	-69.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,265,190.49	8,537,419.75	22,802,610.24	2,279,421.00	(45,356,582.00)	(43,077,161.00)	-288.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	135,560,107.47	50,535,338.96	186,095,446.43	149,825,297.96	59,579,110.71	209,404,408.67	12.5%

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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		9793	0.00	506,352.00	506,352.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			135,560,107.47	51,041,690.96	186,601,798.43	149,825,297.96	59,579,110.71	209,404,408.67	12.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,560,107.47	51,041,690.96	186,601,798.43	149,825,297.96	59,579,110.71	209,404,408.67	12.2%
2) Ending Balance, June 30 (E + F1e)			149,825,297.96	59,579,110.71	209,404,408.67	152,104,718.96	14,222,528.71	166,327,247.67	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	59,579,110.71	59,579,110.71	0.00	55,025,754.47	55,025,754.47	-7.6%
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	125,047,456.43	0.00	125,047,456.43	107,344,285.00	0.00	107,344,285.00	-14.2%
Court/Community Schools	0000	9780	4,765,434.81		4,765,434.81			0.00	
Buildings	0000	9780	50,730,975.68		50,730,975.68			0.00	
Ed-Join	0000	9780	4,440,575.58		4,440,575.58			0.00	
Apprenticeship	0000	9780	3,779,776.81		3,779,776.81			0.00	
Deferred Maintenance	0000	9780	8,699,325.48		8,699,325.48			0.00	
Education Services	0000	9780	598,163.15		598,163.15			0.00	
Mandated Costs	0000	9780	3,651,757.10		3,651,757.10			0.00	
Misc. Ending Balances & Reserves	0000	9780	47,685,744.21		47,685,744.21			0.00	
Unrestricted Lottery	1100	9780	695,703.61		695,703.61			0.00	
Court & Community Schools	0000	9780			0.00	57,466.00		57,466.00	
Buildings	0000	9780			0.00	39,119,195.00		39,119,195.00	
Ed-Join	0000	9780			0.00	4,431,747.00		4,431,747.00	
Apprenticeship	0000	9780			0.00	2,994,321.00		2,994,321.00	
Deferred Maintenance	0000	9780			0.00	6,139,395.00		6,139,395.00	
Education Services	0000	9780			0.00	581,266.00		581,266.00	
Mandated Costs	0000	9780			0.00	3,945,813.00		3,945,813.00	
Misc. Ending Balances & Reserves	0000	9780			0.00	49,484,364.00		49,484,364.00	
Unrestricted Lottery	1100	9780			0.00	590,718.00		590,718.00	

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Expenditures by Function

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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,612,009.00	0.00	4,612,009.00	5,362,854.00	0.00	5,362,854.00	16.3%
Unassigned/Unappropriated Amount		9790	20,135,832.53	0.00	20,135,832.53	39,397,579.96	(40,803,225.76)	(1,405,645.80)	-107.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6018	Student Support and Enrichment Block Grant	4,184,970.00	4,184,970.00
6266	Educator Effectiveness, FY 2021-22	873,836.53	715,156.53
6300	Lottery : Instructional Materials	1,217,798.03	1,217,798.03
6318	Antibias Education Grant	40,302.85	40,302.85
6333	CA Community Schools Partnership Act - Coordination Grant	360,000.00	360,000.00
6355	Direct Support Professional Training Program	43,025.41	43,025.41
6500	Special Education	14,414,951.73	14,385,577.73
6546	Mental Health-Related Services	163,531.82	163,531.82
6620	Reversing Opioid Overdoses	98,356.00	98,356.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,051,416.00	1,051,416.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	439,037.00	439,037.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	108,408.09	108,408.09
7085	Learning Communities for School Success Program	48,327.31	48,327.31
7311	Classified School Employee Professional Development Block Grant	72,218.00	72,218.00
7399	LCFF Equity Multiplier	2,502,055.00	2,903,005.00
7412	A-G Access/Success Grant	222,179.00	160,825.00
7413	A-G Learning Loss Mitigation Grant	98,796.00	98,796.00
7435	Learning Recovery Emergency Block Grant	2,396,452.00	2,396,452.00
7810	Other Restricted State	2,012,285.24	0.00
9010	Other Restricted Local	29,231,164.70	26,538,551.70
Total, Restricted Balance		59,579,110.71	55,025,754.47

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	44,852,753.99	45,844,057.00	2.2%
2) Federal Revenue		8100-8299	2,855,523.88	1,033,318.00	-63.8%
3) Other State Revenue		8300-8599	2,952,386.35	2,281,170.00	-22.7%
4) Other Local Revenue		8600-8799	1,758,113.82	685,045.00	-61.0%
5) TOTAL, REVENUES			52,418,778.04	49,843,590.00	-4.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	14,466,459.14	16,591,807.00	14.7%
2) Classified Salaries		2000-2999	5,262,716.68	6,039,179.00	14.8%
3) Employee Benefits		3000-3999	9,054,068.00	10,877,660.00	20.1%
4) Books and Supplies		4000-4999	2,049,411.66	2,457,568.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	12,863,639.12	15,979,681.00	24.2%
6) Capital Outlay		6000-6999	552,162.16	170,388.00	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	665,985.35	412,857.00	-38.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	294,721.75	425,531.00	44.4%
9) TOTAL, EXPENDITURES			45,209,163.86	52,954,671.00	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,209,614.18	(3,111,081.00)	-143.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	166,909.96	180,300.00	8.0%
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			166,909.96	180,300.00	8.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,376,524.14	(2,930,781.00)	-139.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,015,920.26	23,919,043.40	49.3%
b) Audit Adjustments		9793	526,599.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,542,519.26	23,919,043.40	44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,542,519.26	23,919,043.40	44.6%
2) Ending Balance, June 30 (E + F1e)			23,919,043.40	20,988,262.40	-12.3%
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	7,213,192.88	3,547,398.88	-50.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,705,850.52	17,494,597.52	4.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(53,734.00)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,579,283.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,466,719.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,300,510.62		
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			30,346,513.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	518,015.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,477,535.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	431,918.66		
6) TOTAL, LIABILITIES			6,427,469.63		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			23,919,043.40		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	30,007,386.00	28,228,201.00	-5.9%
Education Protection Account State Aid - Current Year		8012	4,740,213.00	7,948,599.00	67.7%
State Aid - Prior Years		8019	(83,928.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	3,910,199.00	3,379,238.00	-13.6%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	6,278,883.99	6,288,019.00	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			44,852,753.99	45,844,057.00	2.2%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	100,495.00	New
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	353,151.00	353,151.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	178,351.00	163,444.00	-8.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,324,021.88	416,228.00	-82.1%
TOTAL, FEDERAL REVENUE			2,855,523.88	1,033,318.00	-63.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	129,382.00	129,382.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	939,503.23	797,607.00	-15.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	170,854.40	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,712,646.72	1,354,181.00	-20.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,952,386.35</b>	<b>2,281,170.00</b>	<b>-22.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,130,836.35	649,537.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	627,277.47	35,508.00	-94.3%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,758,113.82</b>	<b>685,045.00</b>	<b>-61.0%</b>
<b>TOTAL, REVENUES</b>			<b>52,418,778.04</b>	<b>49,843,590.00</b>	<b>-4.9%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	13,013,201.16	14,536,365.00	11.7%
Certificated Pupil Support Salaries		1200	204,688.86	253,272.00	23.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,248,569.12	1,802,170.00	44.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,466,459.14</b>	<b>16,591,807.00</b>	<b>14.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	317,604.29	290,404.00	-8.6%
Classified Supervisors' and Administrators' Salaries		2300	851,433.72	926,085.00	8.8%
Clerical, Technical and Office Salaries		2400	2,286,731.03	2,627,528.00	14.9%
Other Classified Salaries		2900	1,806,947.64	2,195,162.00	21.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,262,716.68</b>	<b>6,039,179.00</b>	<b>14.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,565,254.34	4,139,084.00	16.1%
PERS		3201-3202	1,337,120.49	1,715,821.00	28.3%
OASDI/Medicare/Alternative		3301-3302	621,116.94	723,013.00	16.4%
Health and Welfare Benefits		3401-3402	2,726,570.90	3,361,889.00	23.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Unemployment Insurance		3501-3502	9,879.37	11,340.00	14.8%
Workers' Compensation		3601-3602	344,170.66	394,792.00	14.7%
OPEB, Allocated		3701-3702	197,562.26	223,809.00	13.3%
OPEB, Active Employees		3751-3752	252,393.04	307,912.00	22.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>9,054,068.00</b>	<b>10,877,660.00</b>	<b>20.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105,366.93	232,500.00	120.7%
Materials and Supplies		4300	1,418,988.60	1,575,607.00	11.0%
Noncapitalized Equipment		4400	525,056.13	649,561.00	23.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,049,411.66</b>	<b>2,457,568.00</b>	<b>19.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	109,759.53	116,910.00	6.5%
Travel and Conferences		5200	405,617.30	777,244.00	91.6%
Dues and Memberships		5300	14,489.84	21,874.00	51.0%
Insurance		5400-5450	154,367.54	123,652.00	-19.9%
Operations and Housekeeping Services		5500	772,834.80	1,062,341.00	37.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,001,341.80	4,037,867.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,874.92)	(24,424.00)	124.6%
Professional/Consulting Services and Operating Expenditures		5800	7,185,682.16	9,633,936.00	34.1%
Communications		5900	230,421.07	230,281.00	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,863,639.12</b>	<b>15,979,681.00</b>	<b>24.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	215,132.25	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	337,029.91	170,388.00	-49.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>552,162.16</b>	<b>170,388.00</b>	<b>-69.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
Debt Service					
Debt Service - Interest		7438	40,198.24	28,635.00	-28.8%
Other Debt Service - Principal		7439	625,787.11	384,222.00	-38.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>665,985.35</b>	<b>412,857.00</b>	<b>-38.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	294,721.75	425,531.00	44.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>294,721.75</b>	<b>425,531.00</b>	<b>44.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,209,163.86</b>	<b>52,954,671.00</b>	<b>17.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	166,909.96	180,300.00	8.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>166,909.96</b>	<b>180,300.00</b>	<b>8.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			166,909.96	180,300.00	8.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	44,852,753.99	45,844,057.00	2.2%
2) Federal Revenue		8100-8299	2,855,523.88	1,033,318.00	-63.8%
3) Other State Revenue		8300-8599	2,952,386.35	2,281,170.00	-22.7%
4) Other Local Revenue		8600-8799	1,758,113.82	685,045.00	-61.0%
5) TOTAL, REVENUES			52,418,778.04	49,843,590.00	-4.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		24,705,142.89	30,550,723.00	23.7%
2) Instruction - Related Services	2000-2999		12,514,277.38	14,567,095.00	16.4%
3) Pupil Services	3000-3999		2,306,413.91	2,722,179.00	18.0%
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		1,490,777.37	1,104,953.00	-25.9%
8) Plant Services	8000-8999		3,526,566.96	3,596,864.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	665,985.35	412,857.00	-38.0%
10) TOTAL, EXPENDITURES			45,209,163.86	52,954,671.00	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,209,614.18	(3,111,081.00)	-143.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	166,909.96	180,300.00	8.0%
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			166,909.96	180,300.00	8.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,376,524.14	(2,930,781.00)	-139.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,015,920.26	23,919,043.40	49.3%
b) Audit Adjustments		9793	526,599.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,542,519.26	23,919,043.40	44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,542,519.26	23,919,043.40	44.6%
2) Ending Balance, June 30 (E + F1e)			23,919,043.40	20,988,262.40	-12.3%
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					
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	16,705,850.52	17,494,597.52	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(53,734.00)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	306,724.77	285,122.77
6300	Lottery: Instructional Materials	530,659.68	530,659.68
6546	Mental Health-Related Services	127,909.06	256,421.06
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,591,828.00	447,910.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	408,477.00	408,477.00
7412	A-G Access/Success Grant	159,363.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	3,497,062.00	1,160,253.00
7810	Other Restricted State	40,599.00	0.00
9010	Other Restricted Local	25,570.37	8,555.37
Total, Restricted Balance		7,213,192.88	3,547,398.88

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,892,038.80	14,636,636.00	5.4%
3) Other State Revenue		8300-8599	60,636,999.97	59,023,503.00	-2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			74,529,038.77	73,660,139.00	-1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	74,529,038.77	73,660,139.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			74,529,038.77	73,660,139.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	16,037,198.58		
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			16,037,198.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,037,198.58		
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			16,037,198.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	13,892,038.80	14,636,636.00	5.4%
TOTAL, FEDERAL REVENUE			13,892,038.80	14,636,636.00	5.4%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	59,762,925.00	59,023,503.00	-1.2%
Prior Years	6500	8319	874,074.97	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			60,636,999.97	59,023,503.00	-2.7%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			74,529,038.77	73,660,139.00	-1.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	11,912,712.80	12,657,310.00	6.3%
To County Offices		7212	1,979,326.00	1,979,326.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	26,519,257.00	22,162,388.00	-16.4%
To County Offices	6500	7222	34,117,742.97	36,861,115.00	8.0%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,892,038.80	14,636,636.00	5.4%
3) Other State Revenue		8300-8599	60,636,999.97	59,023,503.00	-2.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			74,529,038.77	73,660,139.00	-1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	74,529,038.77	73,660,139.00	-1.2%
10) TOTAL, EXPENDITURES			74,529,038.77	73,660,139.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) 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					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	184,278.39	174,575.00	-5.3%
4) Other Local Revenue		8600-8799	474,915.26	564,714.00	18.9%
5) TOTAL, REVENUES			659,193.65	739,289.00	12.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	302,989.07	311,881.00	2.9%
2) Classified Salaries		2000-2999	57,564.39	99,466.00	72.8%
3) Employee Benefits		3000-3999	186,974.34	201,856.00	8.0%
4) Books and Supplies		4000-4999	17,063.31	27,161.00	59.2%
5) Services and Other Operating Expenditures		5000-5999	36,024.93	32,433.00	-10.0%
6) Capital Outlay		6000-6999	5,067.55	5,068.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,631.28	1,633.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,878.78	59,791.00	15.3%
9) TOTAL, EXPENDITURES			659,193.65	739,289.00	12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	563,146.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,668.04		
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			575,814.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	11,452.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	564,361.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			575,814.21		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	90,571.00	87,412.00	-3.5%
All Other State Apportionments - Prior Years		8319	2,294.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	70,983.39	68,691.00	-3.2%
All Other State Revenue	All Other	8590	20,430.00	18,472.00	-9.6%
TOTAL, OTHER STATE REVENUE			184,278.39	174,575.00	-5.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	474,915.26	564,714.00	18.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			474,915.26	564,714.00	18.9%
TOTAL, REVENUES			659,193.65	739,289.00	12.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	270,233.91	279,175.00	3.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,755.16	32,706.00	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>302,989.07</b>	<b>311,881.00</b>	<b>2.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,838.16	19,513.00	-1.6%
Clerical, Technical and Office Salaries		2400	37,726.23	79,953.00	111.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>57,564.39</b>	<b>99,466.00</b>	<b>72.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	65,022.98	62,043.00	-4.6%
PERS		3201-3202	31,189.66	39,480.00	26.6%
OASDI/Medicare/Alternative		3301-3302	12,677.74	15,811.00	24.7%
Health and Welfare Benefits		3401-3402	62,136.13	66,575.00	7.1%
Unemployment Insurance		3501-3502	180.25	207.00	14.8%
Workers' Compensation		3601-3602	6,290.17	7,176.00	14.1%
OPEB, Allocated		3701-3702	3,605.09	4,113.00	14.1%
OPEB, Active Employees		3751-3752	5,872.32	6,451.00	9.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>186,974.34</b>	<b>201,856.00</b>	<b>8.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,811.55	0.00	-100.0%
Materials and Supplies		4300	8,957.32	9,541.00	6.5%
Noncapitalized Equipment		4400	6,294.44	17,620.00	179.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,063.31</b>	<b>27,161.00</b>	<b>59.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	995.86	1,751.00	75.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	595.14	550.00	-7.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,548.18	4,710.00	-37.6%
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	22,763.87	22,397.00	-1.6%
Communications		5900	4,121.88	3,025.00	-26.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,024.93</b>	<b>32,433.00</b>	<b>-10.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,067.55	5,068.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,067.55</b>	<b>5,068.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Debt Service</b>					
Debt Service - Interest		7438	139.36	64.00	-54.1%
Other Debt Service - Principal		7439	1,491.92	1,569.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,631.28	1,633.00	0.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	51,878.78	59,791.00	15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,878.78	59,791.00	15.3%
TOTAL, EXPENDITURES			659,193.65	739,289.00	12.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	184,278.39	174,575.00	-5.3%
4) Other Local Revenue		8600-8799	474,915.26	564,714.00	18.9%
5) TOTAL, REVENUES			659,193.65	739,289.00	12.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		437,132.94	457,315.00	4.6%
2) Instruction - Related Services	2000-2999		121,449.44	163,940.00	35.0%
3) Pupil Services	3000-3999		46,811.92	56,110.00	19.9%
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		51,878.78	59,791.00	15.3%
8) Plant Services	8000-8999		289.29	500.00	72.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,631.28	1,633.00	0.1%
10) TOTAL, EXPENDITURES			659,193.65	739,289.00	12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) 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					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,907,787.95	54,274,765.00	101.7%
3) Other State Revenue		8300-8599	17,133,555.79	20,264,989.00	18.3%
4) Other Local Revenue		8600-8799	1,066,824.76	914,733.00	-14.3%
5) TOTAL, REVENUES			45,108,168.50	75,454,487.00	67.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,458,378.98	2,462,714.00	0.2%
2) Classified Salaries		2000-2999	3,601,032.85	3,755,700.00	4.3%
3) Employee Benefits		3000-3999	3,034,682.92	3,216,969.00	6.0%
4) Books and Supplies		4000-4999	215,338.09	231,141.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	33,487,754.42	59,268,528.00	77.0%
6) Capital Outlay		6000-6999	516,031.41	5,355,982.00	937.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	194,678.90	202,674.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	999,714.71	1,565,911.00	56.6%
9) TOTAL, EXPENDITURES			44,507,612.28	76,059,619.00	70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			600,556.22	(605,132.00)	-200.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,992.41	19,829.00	24.0%
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			15,992.41	19,829.00	24.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			616,548.63	(585,303.00)	-194.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,123.53	5,094,672.16	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,123.53	5,094,672.16	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,123.53	5,094,672.16	13.8%
2) Ending Balance, June 30 (E + F1e)			5,094,672.16	4,509,369.16	-11.5%
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	5,046,354.70	4,590,102.11	-9.0%
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	48,317.46	48,317.46	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(129,050.41)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,527,344.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	3,228,771.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,247.41		
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			11,772,363.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,167,758.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	760,669.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	749,263.03		
6) TOTAL, LIABILITIES			6,677,691.61		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,094,672.16		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,907,787.95	54,274,765.00	101.7%
TOTAL, FEDERAL REVENUE			26,907,787.95	54,274,765.00	101.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	11,217,078.58	16,252,043.00	44.9%
All Other State Revenue	All Other	8590	5,916,477.21	4,012,946.00	-32.2%
TOTAL, OTHER STATE REVENUE			17,133,555.79	20,264,989.00	18.3%
<b>OTHER LOCAL REVENUE</b>					
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	637,082.75	444,896.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	429,742.01	469,837.00	9.3%
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			1,066,824.76	914,733.00	-14.3%
TOTAL, REVENUES			45,108,168.50	75,454,487.00	67.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,458,378.98	2,462,714.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,458,378.98	2,462,714.00	0.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,238,598.50	2,418,782.00	8.0%
Clerical, Technical and Office Salaries		2400	685,418.05	692,888.00	1.1%
Other Classified Salaries		2900	677,016.30	644,030.00	-4.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,601,032.85</b>	<b>3,755,700.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	600,165.63	605,092.00	0.8%
PERS		3201-3202	979,954.19	1,078,464.00	10.1%
OASDI/Medicare/Alternative		3301-3302	312,395.22	324,581.00	3.9%
Health and Welfare Benefits		3401-3402	887,863.04	946,152.00	6.6%
Unemployment Insurance		3501-3502	3,045.12	3,118.00	2.4%
Workers' Compensation		3601-3602	105,712.63	108,477.00	2.6%
OPEB, Allocated		3701-3702	61,907.40	62,186.00	0.5%
OPEB, Active Employees		3751-3752	83,639.69	88,899.00	6.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,034,682.92</b>	<b>3,216,969.00</b>	<b>6.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	38,023.40	35,099.00	-7.7%
Materials and Supplies		4300	164,239.17	178,814.00	8.9%
Noncapitalized Equipment		4400	13,075.52	17,228.00	31.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>215,338.09</b>	<b>231,141.00</b>	<b>7.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	30,537,079.37	50,603,689.00	65.7%
Travel and Conferences		5200	124,696.56	132,647.00	6.4%
Dues and Memberships		5300	13,486.88	14,411.00	6.9%
Insurance		5400-5450	14,907.21	40,712.00	173.1%
Operations and Housekeeping Services		5500	35,790.07	41,198.00	15.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,598.02	106,782.00	23.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	663,757.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,963,594.43	8,283,425.00	321.9%
Communications		5900	47,844.88	45,664.00	-4.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>33,487,754.42</b>	<b>59,268,528.00</b>	<b>77.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	188,353.63	5,355,982.00	2,743.6%
Equipment		6400	327,677.78	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>516,031.41</b>	<b>5,355,982.00</b>	<b>937.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	30,620.44	27,493.00	-10.2%
Other Debt Service - Principal		7439	164,058.46	175,181.00	6.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>194,678.90</b>	<b>202,674.00</b>	<b>4.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	999,714.71	1,565,911.00	56.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>999,714.71</b>	<b>1,565,911.00</b>	<b>56.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>44,507,612.28</b>	<b>76,059,619.00</b>	<b>70.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	15,992.41	19,829.00	24.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>15,992.41</b>	<b>19,829.00</b>	<b>24.0%</b>

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,992.41	19,829.00	24.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,907,787.95	54,274,765.00	101.7%
3) Other State Revenue		8300-8599	17,133,555.79	20,264,989.00	18.3%
4) Other Local Revenue		8600-8799	1,066,824.76	914,733.00	-14.3%
5) TOTAL, REVENUES			45,108,168.50	75,454,487.00	67.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		31,876,477.09	57,013,357.00	78.9%
2) Instruction - Related Services	2000-2999		10,959,276.15	11,608,023.00	5.9%
3) Pupil Services	3000-3999		212,708.13	225,046.00	5.8%
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		999,714.71	1,565,911.00	56.6%
8) Plant Services	8000-8999		264,757.30	5,444,608.00	1,956.5%
9) Other Outgo	9000-9999	Except 7600-7699	194,678.90	202,674.00	4.1%
10) TOTAL, EXPENDITURES			44,507,612.28	76,059,619.00	70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			600,556.22	(605,132.00)	-200.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,992.41	19,829.00	24.0%
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			15,992.41	19,829.00	24.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			616,548.63	(585,303.00)	-194.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,478,123.53	5,094,672.16	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,123.53	5,094,672.16	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,123.53	5,094,672.16	13.8%
2) Ending Balance, June 30 (E + F1e)			5,094,672.16	4,509,369.16	-11.5%
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					
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	48,317.46	48,317.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(129,050.41)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	87,069.46	87,069.46
5059	Early Education: ARP California State Preschool Program One-time Stipend	216,129.33	0.00
5066	Early Education: ARP California State Preschool Program - Rate Supplements	73,373.26	0.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	1,239,935.50	1,070,347.50
6130	Early Education: Center-Based Reserve Account	2,765,753.53	2,765,753.53
7810	Other Restricted State	419,356.00	419,356.00
9010	Other Restricted Local	244,737.62	247,575.62
Total, Restricted Balance		5,046,354.70	4,590,102.11

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	128,830.16	79,366.00	-38.4%
5) TOTAL, REVENUES			128,830.16	79,366.00	-38.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	159,509.50	1,775,322.00	1,013.0%
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			159,509.50	1,775,322.00	1,013.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,679.34)	(1,695,956.00)	5,428.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,679.34)	(1,695,956.00)	5,428.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,116,609.76	2,085,930.42	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,116,609.76	2,085,930.42	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,116,609.76	2,085,930.42	-1.4%
2) Ending Balance, June 30 (E + F1e)			2,085,930.42	389,974.42	-81.3%
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	2,085,930.42	389,974.42	-81.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,062,232.42		
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	23,698.00		
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			2,085,930.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,085,930.42		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,830.16	79,366.00	-38.4%
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			128,830.16	79,366.00	-38.4%
TOTAL, REVENUES			128,830.16	79,366.00	-38.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	159,509.50	1,775,322.00	1,013.0%
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			159,509.50	1,775,322.00	1,013.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			159,509.50	1,775,322.00	1,013.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					

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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,830.16	79,366.00	-38.4%
5) TOTAL, REVENUES			128,830.16	79,366.00	-38.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		159,509.50	1,775,322.00	1,013.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			159,509.50	1,775,322.00	1,013.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(30,679.34)	(1,695,956.00)	5,428.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(30,679.34)	(1,695,956.00)	5,428.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,116,609.76	2,085,930.42	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,116,609.76	2,085,930.42	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,116,609.76	2,085,930.42	-1.4%
2) Ending Balance, June 30 (E + F1e)			2,085,930.42	389,974.42	-81.3%
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	2,085,930.42	389,974.42	-81.3%
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
7710	State School Facilities Projects	2,085,930.42	389,974.42
Total, Restricted Balance		2,085,930.42	389,974.42

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,745,945.54	2,883,962.00	5.0%
5) TOTAL, REVENUES			2,745,945.54	2,883,962.00	5.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,055,827.83	898,485.00	-14.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,055,827.83	898,485.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,690,117.71	1,985,477.00	17.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,690,117.71	1,985,477.00	17.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,121,524.85	4,811,642.56	54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,121,524.85	4,811,642.56	54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,121,524.85	4,811,642.56	54.1%
2) Ending Net Position, June 30 (E + F1e)			4,811,642.56	6,797,119.56	41.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,746,695.26	6,732,172.26	41.8%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,761,219.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,618.00		
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	154,947.30		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			4,965,785.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	154,142.53		
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) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			154,142.53		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,811,642.56		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	208,660.77	130,204.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,537,284.77	2,753,758.00	8.5%
All Other Fees and Contracts		8689	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			2,745,945.54	2,883,962.00	5.0%
TOTAL, REVENUES			2,745,945.54	2,883,962.00	5.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,055,827.83	898,485.00	-14.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,055,827.83	898,485.00	-14.9%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,055,827.83	898,485.00	-14.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,745,945.54	2,883,962.00	5.0%
5) TOTAL, REVENUES			2,745,945.54	2,883,962.00	5.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,055,827.83	898,485.00	-14.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,055,827.83	898,485.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,690,117.71	1,985,477.00	17.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,690,117.71	1,985,477.00	17.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,121,524.85	4,811,642.56	54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,121,524.85	4,811,642.56	54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,121,524.85	4,811,642.56	54.1%
2) Ending Net Position, June 30 (E + F1e)			4,811,642.56	6,797,119.56	41.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,746,695.26	6,732,172.26	41.8%
c) Unrestricted Net Position		9790	64,947.30	64,947.30	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	4,746,695.26	6,732,172.26
Total, Restricted Net Position		4,746,695.26	6,732,172.26

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	872,097.14	0.00	-100.0%
5) TOTAL, REVENUES			872,097.14	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	11,905.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,905.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			860,192.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			860,192.14	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,818,310.46	14,678,502.60	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,818,310.46	14,678,502.60	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,818,310.46	14,678,502.60	6.2%
2) Ending Net Position, June 30 (E + F1e)			14,678,502.60	14,678,502.60	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,678,502.60	14,678,502.60	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	14,678,502.60		
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) Fixed Assets		9400			
11) TOTAL, ASSETS			14,678,502.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			14,678,502.60		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	872,097.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			872,097.14	0.00	-100.0%
TOTAL, REVENUES			872,097.14	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	11,905.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,905.00	0.00	-100.0%
TOTAL, EXPENSES			11,905.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	872,097.14	0.00	-100.0%
5) TOTAL, REVENUES			872,097.14	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		11,905.00	0.00	-100.0%
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, EXPENSES			11,905.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			860,192.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			860,192.14	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,818,310.46	14,678,502.60	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,818,310.46	14,678,502.60	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,818,310.46	14,678,502.60	6.2%
2) Ending Net Position, June 30 (E + F1e)			14,678,502.60	14,678,502.60	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,678,502.60	14,678,502.60	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	14,678,502.60	14,678,502.60
Total, Restricted Net Position		14,678,502.60	14,678,502.60

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. ADDITIONS</b>					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	2,744,539,541.00	0.00	-100.0%
3) TOTAL, ADDITIONS			2,744,539,541.00	0.00	-100.0%
<b>B. DEDUCTIONS</b>					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	2,744,539,541.00	0.00	-100.0%
3) TOTAL, DEDUCTIONS			2,744,539,541.00	0.00	-100.0%
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.0%
<b>D. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>E. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,714,897.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,450,516.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			27,165,413.00		
<b>F. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>G. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	27,165,413.00		
4) TOTAL, LIABILITIES			27,165,413.00		
<b>H. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>TOTAL ADDITIONS</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	2,744,539,541.00	0.00	-100.0%
TOTAL, ADDITIONS			2,744,539,541.00	0.00	-100.0%
<b>TOTAL DEDUCTIONS</b>					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	2,744,539,541.00	0.00	-100.0%
TOTAL, DEDUCTIONS			2,744,539,541.00	0.00	-100.0%



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	79.08	78.11	88.26	63.46	72.00	72.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	966.75	975.93	975.93	814.93	816.00	816.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>1,045.83</b>	<b>1,054.04</b>	<b>1,064.19</b>	<b>878.39</b>	<b>888.00</b>	<b>888.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	183.95	186.91	183.95	223.00	233.07	223.00
b. Special Education-Special Day Class	728.02	731.62	728.02	728.02	731.62	728.02
c. Special Education-NPS/LCI	2.59	2.38	2.38	2.59	2.38	2.38
d. Special Education Extended Year	50.37	50.37	50.37	50.37	50.37	50.37
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>964.93</b>	<b>971.28</b>	<b>964.72</b>	<b>1,003.98</b>	<b>1,017.44</b>	<b>1,003.77</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>2,010.76</b>	<b>2,025.32</b>	<b>2,028.91</b>	<b>1,882.37</b>	<b>1,905.44</b>	<b>1,891.77</b>
<b>4. Adults in Correctional Facilities</b>	<b>37.00</b>	<b>36.53</b>	<b>36.53</b>	<b>35.18</b>	<b>38.00</b>	<b>38.00</b>
<b>5. County Operations Grant ADA</b>	<b>143,025.18</b>	<b>142,529.88</b>	<b>142,529.88</b>	<b>143,025.18</b>	<b>142,529.88</b>	<b>142,529.88</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	2,718.99	2,434.93	2,718.99	2,793.89	2,473.95	2,793.89
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	2,718.99	2,434.93	2,718.99	2,793.89	2,473.95	2,793.89
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	2,718.99	2,434.93	2,718.99	2,793.89	2,473.95	2,793.89
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	2,718.99	2,434.93	2,718.99	2,793.89	2,473.95	2,793.89

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

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$30,805,193.13
	Appropriations Subject to Limit	\$30,805,193.13
	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	9.34%
	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:

Rachele Tyler \_\_\_\_\_  
Name  
Division Director \_\_\_\_\_  
Title  
209-468-4826 \_\_\_\_\_  
Telephone  
rtyler@sjcoe.net \_\_\_\_\_  
E-mail Address

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	1,546,780.59	(90,822.59)	1,455,958.00	1,560,397.78	871,930.25	2,144,425.53	778,109.08
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	935,769.58	0.00	935,769.58	0.00	167,968.03	767,801.55	168,926.82
Net Pension Liability	145,638,311.00	0.00	145,638,311.00	7,107,169.00	0.00	152,745,480.00	0.00
Total/Net OPEB Liability	19,676,273.00	0.00	19,676,273.00	10,150,282.00	0.00	29,826,555.00	0.00
Compensated Absences Payable	1,371,937.33	0.00	1,371,937.33	218,999.87	0.00	1,590,937.20	0.00
Subscription Liability		1,084,394.00	1,084,394.00	1,310,902.30	1,443,294.65	952,001.65	355,302.97
Governmental activities long-term liabilities	169,169,071.50	993,571.41	170,162,642.91	20,347,750.95	2,483,192.93	188,027,200.93	1,302,338.87
<b>Business-Type Activities:</b>							
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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
(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.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
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.	18,258,021.85		18,258,021.85			17,839,991.93
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	13,269,004.14		13,269,004.14			12,965,201.20
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	31,527,025.99		31,527,025.99			30,805,193.13
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	1,201.34		1,201.34			1,054.04
5. Other ADA (Preload/Line B4, PY column)	120,425.83		120,425.83			122,299.46
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	23,499,568.00		23,499,568.00			23,499,568.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	17,078,294.00		17,078,294.00			17,078,294.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b>						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
CURRENT YEAR PROGRAM ADA	<b>2023-24 Annual Report</b>			<b>2024-25 Annual Estimate</b>		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	1,054.04		1,054.04	888.00		888.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	1,054.04	0.00	1,054.04	888.00	0.00	888.00
	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
CURRENT YEAR DISTRICT ADA			122,299.46			122,299.46
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			122,299.46			122,299.46
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	85,130.46		85,130.46	85,130.00		85,130.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	15.32		15.32	15.00		15.00
4. Secured Roll Taxes (Object 8041)	14,255,920.47		14,255,920.47	14,255,920.00		14,255,920.00
5. Unsecured Roll Taxes (Object 8042)	816,707.00		816,707.00	816,707.00		816,707.00
6. Prior Years' Taxes (Object 8043)	9,802.00		9,802.00	9,802.00		9,802.00
7. Supplemental Taxes (Object 8044)	630,133.67		630,133.67	630,134.00		630,134.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,197,342.48		4,197,342.48	4,703,759.00		4,703,759.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	1,743,234.85		1,743,234.85	1,753,665.00		1,753,665.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	21,738,286.25	0.00	21,738,286.25	22,255,132.00	0.00	22,255,132.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
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)	21,738,286.25	0.00	21,738,286.25	22,255,132.00	0.00	22,255,132.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
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)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	73,419,722.70		73,419,722.70	70,098,258.00		70,098,258.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(82,606.00)		(82,606.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	73,337,116.70	0.00	73,337,116.70	70,098,258.00	0.00	70,098,258.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	312,491,439.95		312,491,439.95	273,923,549.00		273,923,549.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	11,900,430.82		11,900,430.82	11,900,430.82		11,900,430.82
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			18,258,021.85			17,839,991.93
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.8774			0.8425
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			16,730,858.10			15,574,286.20
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			13,269,004.14			12,965,201.20
			<b>2023-24 Actual</b>			<b>2024-25 Budget</b>



	2023-24 Calculations			2024-25 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals		
6. Inflation Adjustment			1.0444			1.0362		
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0156			1.0000		
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			14,074,335.03			13,434,541.48		
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			30,805,193.13			29,008,827.68		
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>								
10. Local Revenues Excluding Interest (Line C19)			21,738,286.25			22,255,132.00		
11. Preliminary State Aid Calculation								
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			9,066,906.88			6,753,695.68		
12. Local Revenues in Proceeds of Taxes								
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,219,580.95			1,317,507.97		
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			22,957,867.20			23,572,639.97		
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			7,847,325.93			5,436,187.71		
14. Total Appropriations Subject to the Limit								
a. Local Revenues (Line D12b)			22,957,867.20					
b. State Subventions (Line D13)			7,847,325.93					
c. Less: Excluded Appropriations (Line C24)			0.00					
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			30,805,193.13					
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00					
<b>SUMMARY</b>			<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			30,805,193.13			29,008,827.68		
17. Appropriations Subject to the Limit (Line D14d)			30,805,193.13					

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
* Please provide below an explanation for each entry in the adjustments column.						
Terrell Martinez, Deputy Superintendent _____ Gann Contact Person	tmartinez@sjcoe.net _____ Contact Email Address	209-468-4807 _____ Contact Phone Number				

**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) 25,123,252.34
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 136,681,116.38

**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) 18.38%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 17,637,972.97
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,164,043.92

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	22,020.20
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)	2,059,919.03
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)	(4,873.80)
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)	20,879,082.32
9. Carry-Forward Adjustment (Part IV, Line F)	(412,638.65)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,466,443.67
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	90,833,293.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	60,709,967.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,241,680.38
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	11,984,988.80
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,017,661.89
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	1,363.00
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)	15,246,286.39
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,147,475.02
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)	16,502.93
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)	600,616.04
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,260,107.89
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	219,059,942.49
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	9.53%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	9.34%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	20,879,082.32
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(656,274.38)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.42%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.42%) times Part III, Line B19); zero if positive	(412,638.65)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(412,638.65)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	9.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-206319.32) is applied to the current year calculation and the remainder (\$-206319.33) is deferred to one or more future years:	9.44%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-137546.22) is applied to the current year calculation and the remainder (\$-275092.43) is deferred to one or more future years:	9.47%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(412,638.65)

Approved indirect cost rate: 9.42%  
Highest rate used in any program: 9.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	855,692.62	74,247.04	8.68%
01	3025	363,149.22	33,954.98	9.35%
01	3060	2,323,764.17	215,996.09	9.30%
01	3061	215,786.34	20,327.07	9.42%
01	3182	330,442.35	31,127.66	9.42%
01	3183	310,503.89	29,249.46	9.42%
01	3213	1,246,409.72	117,411.79	9.42%
01	3225	151,001.07	6,888.89	4.56%
01	3310	1,722,843.17	162,291.83	9.42%
01	3315	86,082.49	8,108.51	9.42%
01	3345	3,635.53	342.47	9.42%
01	3385	83,675.74	7,882.26	9.42%
01	3395	22,892.56	2,156.48	9.42%
01	4035	45,561.92	4,291.93	9.42%
01	4124	64,000.38	2,586.55	4.04%
01	4127	92,735.00	8,735.64	9.42%
01	4203	35,895.42	3,381.35	9.42%
01	4204	104,851.25	9,876.99	9.42%
01	5310	1,036,626.93	54,983.23	5.30%
01	5630	382,855.80	36,065.01	9.42%
01	5634	35,809.91	3,373.29	9.42%
01	5810	661,285.43	56,531.14	8.55%
01	6010	591,939.45	22,613.32	3.82%
01	6266	335,197.97	31,575.65	9.42%
01	6318	19,790.08	1,864.23	9.42%
01	6331	64,226.44	6,050.13	9.42%
01	6333	342,716.14	32,283.86	9.42%
01	6355	25,807.24	2,431.04	9.42%
01	6371	26,592.03	2,504.97	9.42%
01	6387	21,101.30	1,505.96	7.14%
01	6388	126,025.76	5,041.03	4.00%
01	6500	52,387,932.56	4,470,015.52	8.53%
01	6510	274,647.23	25,871.77	9.42%
01	6515	2,872.42	270.58	9.42%
01	6520	315,902.03	29,757.97	9.42%
01	6546	110,449.69	10,404.36	9.42%
01	6650	141,886.84	13,365.74	9.42%

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

01	6680	157,951.01	14,878.99	9.42%
01	6690	26,657.90	2,511.17	9.42%
01	7085	68,824.49	6,483.27	9.42%
01	7135	278,244.31	26,210.62	9.42%
01	7366	670,753.85	63,185.01	9.42%
01	7368	382,755.81	36,055.60	9.42%
01	7412	24,000.00	2,260.80	9.42%
01	7422	128,761.42	12,129.33	9.42%
01	7810	7,389,012.31	647,834.80	8.77%
01	9010	36,149,095.01	3,217,757.06	8.90%
09	3010	322,748.13	30,402.87	9.42%
09	3182	162,996.71	15,354.29	9.42%
09	3213	1,317,465.85	124,105.29	9.42%
09	3214	427,292.32	40,250.94	9.42%
09	3218	106,973.36	10,076.89	9.42%
09	3219	182,756.24	17,215.64	9.42%
09	4129	53,007.24	4,993.28	9.42%
09	5634	14,770.61	1,391.39	9.42%
09	6053	29,389.70	2,768.51	9.42%
09	6266	69,252.92	6,523.63	9.42%
09	6387	127,585.64	12,018.57	9.42%
09	6546	106,366.24	10,019.70	9.42%
09	7412	129,649.95	12,213.03	9.42%
09	7413	68,543.23	6,456.77	9.42%
09	9010	509,791.92	930.95	0.18%
11	6015	517,409.05	48,739.93	9.42%
11	6391	62,776.99	3,138.85	5.00%
12	5035	449,331.67	42,327.05	9.42%
12	5055	34,123.05	3,214.39	9.42%
12	5059	68,780.00	2,947.14	4.28%
12	5066	81,225.42	7,249.77	8.93%
12	5160	52,049.48	4,903.02	9.42%
12	5210	5,927,138.12	540,343.64	9.12%
12	6045	2,557.63	240.93	9.42%
12	6052	11,423.87	1,076.13	9.42%
12	6054	230,696.85	21,731.64	9.42%
12	6057	117,510.59	11,069.50	9.42%
12	6102	156,402.31	14,733.10	9.42%
12	6105	1,602,931.86	44,445.46	2.77%
12	6106	52,599.11	4,954.83	9.42%
12	6127	1,253,767.63	118,104.91	9.42%
12	6128	454,810.81	42,843.18	9.42%
12	6160	54,675.00	4,710.00	8.61%
12	7810	334,590.04	25,362.32	7.58%
12	9010	1,186,922.45	109,457.70	9.22%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,350,083.39		1,441,988.09	2,792,071.48
2. State Lottery Revenue	8560	1,077,546.89		557,671.67	1,635,218.56
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)		2,427,630.28	0.00	1,999,659.76	4,427,290.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	10,790.77		0.00	10,790.77
2. Classified Salaries	2000-2999	6,782.98		0.00	6,782.98
3. Employee Benefits	3000-3999	4,514.73		0.00	4,514.73
4. Books and Supplies	4000-4999	310,600.64		63,139.74	373,740.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	323,438.49			323,438.49
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			151,479.70	151,479.70
6. Capital Outlay	6000-6999	79,732.22		0.00	79,732.22
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	35,246.06		36,582.61	71,828.67
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		771,105.89	0.00	251,202.05	1,022,307.94
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	1,656,524.39	0.00	1,748,457.71	3,404,982.10
<b>D. COMMENTS:</b>					
Instructional Learning Programs.					

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.



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	285,263,887.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,991,981.24
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	29,284,537.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,327,218.93
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	182,902.37
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,536,734.60
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	15,949,172.22

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				61,280,565.83
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	All	All	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	0.00
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				207,991,340.52
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)</p>				3,488.97
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				59,613.97

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.)	159,032,883.38	45,330.08
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)	159,032,883.38	45,330.08
B. Required effort (Line A.2 times 90%)	143,129,595.04	40,797.07
C. Current year expenditures (Line I.E and Line II.B)	207,991,340.52	59,613.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

	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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,004,408.50	392,230.78	1,016,223.54	261,036.31	7,146,598.94	0.00	2,915.74
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	28.54		.20	.20			
3100 Alternative Schools	4.60		.10				
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	43.65	4.53	15.35	41.47	2.68		
3550 Community Day Schools							
3600 Juvenile Courts	2.59	1.32	1.30	1.65	.06		
3700 Specialized Secondary Programs							
3800 Career Technical Education			.63				
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	3.75	.95		5.85			
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	22.18		12.87	38.34			.01
6000 ROC/P	.08						
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational	.29		1.90	11.16			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts	71.19						
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							

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

	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)
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	176.87	6.80	32.35	98.67	2.74	0.00	.01

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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	39,375,959.40	330,246.06	39,706,205.46	6,217,994.68		45,924,200.14
3100	Alternative Schools	1,508,166.24	55,271.60	1,563,437.84	244,834.48		1,808,272.32
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	37,220,932.22	8,337,976.45	45,558,908.67	7,134,528.43		52,693,437.10
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	1,297,978.52	307,187.97	1,605,166.49	251,369.19		1,856,535.68
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,898,234.16	19,790.44	1,918,024.60	300,362.79		2,218,387.39
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	3,210,016.70	112,770.90	3,322,787.60	520,348.78		3,843,136.38
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	56,830,147.09	759,995.07	57,590,142.16	9,018,620.47		66,608,762.63
6000	Regional Occupational Ctr/Prg (ROC/P)	159,485.73	906.61	160,392.34	25,117.45		185,509.79
<b>Other Goals</b>							
7110	Nonagency - Educational	9,284,214.36	92,496.26	9,376,710.62	1,468,393.57		10,845,104.19
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	23,201.33	0.00	23,201.33	3,633.33		26,834.66
8600	County Services to Districts	46,758,300.98	806,772.44	47,565,073.42	7,448,693.98		55,013,767.40
<b>Other Costs</b>							
----	Food Services					2,151,054.51	2,151,054.51
----	Enterprise					12,059,598.45	12,059,598.45
----	Facilities Acquisition & Construction					26,405,872.87	26,405,872.87
----	Other Outgo					2,661,017.25	2,661,017.25
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	2,013,990.31		2,013,990.31
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,051,593.49)		(1,051,593.49)
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	197,566,636.73	10,823,413.80	208,390,050.53	33,596,293.97	43,277,543.08	285,263,887.58

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

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
<b>Instructional Goals</b>													
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	30,498,257.21	7,261,854.42	0.00	304,896.88	427,200.77	0.00	0.00			845,604.12	38,146.00	39,375,959.40
3100	Alternative Schools	128,281.05	1,369,963.26	0.00	9,479.61	0.00	0.00	0.00			442.32	0.00	1,508,166.24
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	18,405,313.33	9,186,221.94	633,613.34	2,876,165.39	4,283,756.13	0.00	0.00			1,862,378.96	(26,516.87)	37,220,932.22
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	290,366.99	390,253.58	165,178.49	265,764.25	123,582.57	0.00	0.00			62,832.64	0.00	1,297,978.52
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	1,307,402.66	271,605.31	0.00	319,226.19	0.00	0.00	0.00			0.00	0.00	1,898,234.16
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	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	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
4630	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	1,733,590.67	682,033.48	109,733.71	0.00	676,996.55	0.00	0.00			7,662.29	0.00	3,210,016.70
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	35,835,976.82	3,989,079.11	0.00	2,530,505.99	6,087,750.89	6,825,630.73	0.00			1,561,203.55	0.00	56,830,147.09
6000	ROC/P	94,233.13	56,867.27	0.00	4,632.61	0.00	0.00	0.00			3,752.72	0.00	159,485.73
<b>Other Goals</b>													
7110	Nonagency - Educational	5,937,977.19	48,964.95	1,999.66	265,693.92	3,029,578.64	0.00	0.00	0.00	0.00	0.00	0.00	9,284,214.36
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	23,201.33	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	23,201.33
8600	County Services to Districts		43,141,557.44	0.00	0.00	5,862.07	0.00	0.00		3,594,792.62	16,088.85	0.00	46,758,300.98
<b>Total Direct Charged Costs</b>		<b>94,254,600.38</b>	<b>66,398,400.76</b>	<b>910,525.20</b>	<b>6,576,364.84</b>	<b>14,634,727.62</b>	<b>6,825,630.73</b>	<b>0.00</b>	<b>0.00</b>	<b>3,594,792.62</b>	<b>4,359,965.45</b>	<b>11,629.13</b>	<b>197,566,636.73</b>

\* Functions 7100-7199 for goals 8100 and 8500



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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	330,246.06	0.00	0.00	330,246.06
3100	Alternative Schools	55,271.60	0.00	0.00	55,271.60
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	1,347,872.38	6,990,104.07	0.00	8,337,976.45
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	150,693.10	156,494.87	0.00	307,187.97
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	19,790.44	0.00	0.00	19,790.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	112,770.90	0.00	0.00	112,770.90
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	757,079.33	0.00	2,915.74	759,995.07
6000	ROC/P	906.61	0.00	0.00	906.61
<b>Other Goals</b>					
7110	Nonagency - Educational	92,496.26	0.00	0.00	92,496.26
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	806,772.44	0.00	0.00	806,772.44
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		3,673,899.12	7,146,598.94	2,915.74	10,823,413.80

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

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	818,704.33
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	23,383.20
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	32,641,756.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,164,043.92
5	Total Central Administration Costs in County School Service and Charter Schools Funds	34,647,887.46
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	197,566,636.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,823,413.80
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	208,390,050.53
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	600,616.04
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,260,107.89
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,860,723.93
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		221,250,774.46
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		15.66%

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

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	818,704.33
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	23,383.20
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	32,641,756.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,164,043.92
5	Total Central Administration Costs in County School Service and Charter Schools Funds	34,647,887.46
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	197,566,636.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,823,413.80
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	208,390,050.53
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	600,616.04
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,260,107.89
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	12,860,723.93
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		221,250,774.46
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		15.66%

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

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)	2,151,054.51				2,151,054.51
Enterprise (Objects 1000-5999, 6400-6920)		12,059,598.45			12,059,598.45
Facilities Acquisition & Construction (Objects 1000-6700)			26,405,872.87		26,405,872.87
Other Outgo (Objects 1000 - 7999)				2,661,017.25	2,661,017.25
<b>Total Other Costs</b>	2,151,054.51	12,059,598.45	26,405,872.87	2,661,017.25	43,277,543.08

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

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	(652,882.08)	0.00	(1,346,315.24)				
Other Sources/Uses Detail					0.00	182,902.37		
Fund Reconciliation							9,459,586.22	6,986,445.44
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	(10,874.92)	294,721.75	0.00				
Other Sources/Uses Detail					166,909.96	0.00		
Fund Reconciliation							4,300,510.62	5,477,535.79
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	51,878.78	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,668.04	564,361.29
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	663,757.00	0.00	999,714.71	0.00				
Other Sources/Uses Detail					15,992.41	0.00		
Fund Reconciliation							16,247.41	760,669.77
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

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

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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
<b>TOTALS</b>	<b>663,757.00</b>	<b>(663,757.00)</b>	<b>1,346,315.24</b>	<b>(1,346,315.24)</b>	<b>182,902.37</b>	<b>182,902.37</b>	<b>13,789,012.29</b>	<b>13,789,012.29</b>



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

San Joaquin County Office of Education

San Joaquin 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)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**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)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**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	(\$26,516.87)
Explanation: Current Liability Release			
01	7415	7200-7600	(\$25,134.37)
Explanation: Inter Program Transfer			

**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**

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

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

**INTRAFD-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	0000	3102	(\$96,649.63)
Explanation: STRS Excess			
01	3010	6400	(\$260.95)
Explanation: Current Liability Release			
01	3025	6400	(\$2,692.95)
Explanation: Current Liability Release			
01	3555	8290	(\$585.52)
Explanation: Prior Year Unpaid Receivable			
09	7426	8590	(\$53,734.00)
Explanation: Payable to State			

**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
01	3555	(\$585.52)
Explanation: Prior Year Unpaid Receivable		
09	7426	(\$53,734.00)
Explanation: Payable to State		

**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)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

**Passed**

**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

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Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$9.53 %

**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 011) 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 Joaquin County Office of Education**

**San Joaquin 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**

**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)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **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	7810	(\$40,803,225.76)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
Total of negative resource balances for Fund 01		(\$40,803,225.76)
09	7426	(\$53,734.00)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
Total of negative resource balances for Fund 09		(\$53,734.00)
12	5059	(\$48,358.67)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
12	5066	(\$80,691.74)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.		
Total of negative resource balances for Fund 12		(\$129,050.41)

**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	7415	7200-7600	(\$159,254.00)
Explanation: Program Transfer			
09	9010	1000	(\$39,809.00)
Explanation: Program Transfer			

**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	7810	9790	(\$40,803,225.76)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
09	7426	9790	(\$53,734.00)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
09	7426	8590	(\$53,734.00)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
12	5059	9790	(\$48,358.67)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim.			
12	5066	9790	(\$80,691.74)
Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First 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
09	7426	(\$53,734.00)

Explanation: Estimated Beginning Balance at Budget was higher than Unaudited Actuals will be corrected prior to First Interim. This is a payable back to CDE.

**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**