



San Ysidro

School District **EST - 1887**

QUALITY EDUCATION AND OPPORTUNITY FOR ALL STUDENTS TO SUCCEED

UNAUDITED ACTUALS

2023 - 2024

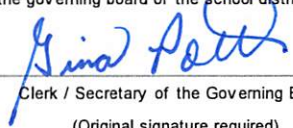
BOARD MEETING: 09-12-24

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____


Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____

County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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**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
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.13%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	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	\$375,545.13
	Adjusted Appropriations Limit	\$34,310,763.14
	Appropriations Subject to Limit	\$34,310,763.14
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	12.90%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

Description			Resource Codes		Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F	
						Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
A. REVENUES													
1) LCFF Sources		8010-8099	56,997,926.01		328,672.00		57,326,598.01	56,362,755.00		297,113.00		56,659,868.00	-1.2%
2) Federal Revenue		8100-8299	98,287.90		6,272,383.82		6,370,671.72	100,000.00		2,755,080.30		2,855,080.30	-55.2%
3) Other State Revenue		8300-8599	1,060,806.89		12,205,944.50		13,266,751.39	834,195.00		15,379,086.00		16,213,281.00	22.2%
4) Other Local Revenue		8600-8799	1,729,625.67		5,486,011.25		7,215,636.92	350,000.00		2,584,525.00		2,934,525.00	-59.3%
5) TOTAL, REVENUES			59,886,646.47		24,293,011.57		84,179,658.04	57,646,950.00		21,015,804.30		78,662,754.30	-6.6%
B. EXPENDITURES													
1) Certificated Salaries		1000-1999	22,453,183.73		8,191,608.46		30,644,792.19	21,571,706.16		7,087,351.39		28,659,057.55	-6.5%
2) Classified Salaries		2000-2999	9,349,856.72		5,687,973.70		15,037,830.42	8,489,674.64		3,863,855.91		12,353,530.55	-17.9%
3) Employee Benefits		3000-3999	11,273,301.28		8,907,707.88		20,181,009.16	11,070,664.71		7,932,547.00		19,003,211.71	-5.8%
4) Books and Supplies		4000-4999	1,139,290.03		1,777,305.25		2,916,595.28	747,396.12		1,463,979.69		2,211,375.81	-24.2%
5) Services and Other Operating Expenditures		5000-5999	6,961,433.58		11,093,403.27		18,054,836.85	5,610,500.00		10,862,685.86		16,473,185.86	-8.8%
6) Capital Outlay		6000-6999	301,788.00		1,800,117.86		2,101,905.86	0.00		0.00		0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	154,542.00		144,482.00		299,024.00	271,000.00		0.00		271,000.00	-9.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(959,803.00)		780,075.00		(179,728.00)	(1,058,568.00)		699,418.00		(359,150.00)	99.8%
9) TOTAL, EXPENDITURES			50,673,592.34		38,382,673.42		89,056,265.76	46,702,373.63		31,909,837.85		78,612,211.48	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)													
			9,213,054.13		(14,089,661.85)		(4,876,607.72)	10,944,576.37		(10,894,033.55)		50,542.82	-101.0%
D. OTHER FINANCING SOURCES/USES													
1) Interfund Transfers													
a) Transfers In		8900-8929	54,637.00		0.00		54,637.00	0.00		0.00		0.00	-100.0%
b) Transfers Out		7600-7629	0.00		0.00		0.00	0.00		0.00		0.00	0.0%
2) Other Sources/Uses													
a) Sources		8930-8979	301,788.00		0.00		301,788.00	0.00		0.00		0.00	-100.0%
b) Uses		7630-7699	0.00		0.00		0.00	0.00		0.00		0.00	0.0%
3) Contributions		8980-8999	(9,995,006.39)		9,995,006.39		0.00	(11,183,706.53)		11,183,706.53		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,638,581.39)		9,995,006.39		356,425.00	(11,183,706.53)		11,183,706.53		0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)													
			(425,527.26)		(4,094,655.46)		(4,520,182.72)	(239,130.16)		289,672.98		50,542.82	-101.1%
F. FUND BALANCE, RESERVES													
1) Beginning Fund Balance													
a) As of July 1 - Unaudited		9791	3,522,680.03		25,252,714.14		28,775,394.17	3,097,152.77		21,158,058.68		24,255,211.45	-15.7%
b) Audit Adjustments		9793	0.00		0.00		0.00	0.00		0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,522,680.03	25,252,714.14	28,775,394.17	3,097,152.77	21,158,058.68	24,255,211.45	-15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,522,680.03	25,252,714.14	28,775,394.17	3,097,152.77	21,158,058.68	24,255,211.45	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,097,152.77	21,158,058.68	24,255,211.45	2,858,022.61	21,447,731.66	24,305,754.27	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	88,433.09	0.00	88,433.09	100,000.00	0.00	100,000.00	13.1%
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	21,158,058.68	21,158,058.68	0.00	21,447,731.66	21,447,731.66	1.4%
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	337,031.00	0.00	337,031.00	399,655.00	0.00	399,655.00	18.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,671,688.00	0.00	2,671,688.00	2,358,367.00	0.00	2,358,367.00	-11.7%
Unassigned/Unappropriated Amount		9790	.68	0.00	.68	.61	0.00	.61	-10.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,862,184.64	21,253,340.59	27,115,525.23				
1) Fair Value Adjustment to Cash in County Treasury		9111	(408,756.00)	0.00	(408,756.00)				
b) in Banks		9120	24,415.46	0.00	24,415.46				
c) in Revolving Cash Account		9130	88,433.09	0.00	88,433.09				
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	339,423.26	3,325,456.06	3,664,879.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	255,965.81	0.00	255,965.81				
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				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,161,666.26	24,578,796.65	30,740,462.91				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,165,395.49	1,359,505.00	3,524,900.49				
2) Due to Grantor Governments		9590	899,118.00	0.00	899,118.00				
3) Due to Other Funds		9610	0.00	1,538,132.39	1,538,132.39				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	523,100.58	523,100.58				
6) TOTAL, LIABILITIES			3,064,513.49	3,420,737.97	6,485,251.46				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,097,152.77	21,158,058.68	24,255,211.45				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	21,233,740.00	0.00	21,233,740.00	20,388,364.00	0.00	20,388,364.00	-4.0%
Education Protection Account State Aid - Current Year		8012	806,364.00	0.00	806,364.00	784,812.00	0.00	784,812.00	-2.7%
State Aid - Prior Years		8019	(383,851.00)	0.00	(383,851.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	150,720.92	0.00	150,720.92	150,721.00	0.00	150,721.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions /In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,419,983.55	0.00	31,419,983.55	31,276,550.00	0.00	31,276,550.00	-0.5%
Unsecured Roll Taxes		8042	1,137,043.62	0.00	1,137,043.62	1,140,498.00	0.00	1,140,498.00	0.3%
Prior Years' Taxes		8043	(10,381.93)	0.00	(10,381.93)	(1,455.00)	0.00	(1,455.00)	-86.0%
Supplemental Taxes		8044	851,246.77	0.00	851,246.77	889,973.00	0.00	889,973.00	4.5%
Education Revenue Augmentation Fund (ERAF)		8045	(20,092.50)	0.00	(20,092.50)	(44,741.00)	0.00	(44,741.00)	122.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,813,152.58	0.00	1,813,152.58	1,778,033.00	0.00	1,778,033.00	-1.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			56,997,926.01	0.00	56,997,926.01	56,362,755.00	0.00	56,362,755.00	-1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	328,672.00	328,672.00	0.00	297,113.00	297,113.00	-9.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			56,997,926.01	328,672.00	57,326,598.01	56,362,755.00	297,113.00	56,659,868.00	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,079,331.00	1,079,331.00	0.00	1,079,331.00	1,079,331.00	0.0%
Special Education Discretionary Grants		8182	0.00	91,648.50	91,648.50	0.00	114,658.00	114,658.00	25.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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		1,784,995.96	1,784,995.96		1,238,765.00	1,238,765.00	-30.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		291,514.02	291,514.02		150,404.00	150,404.00	-48.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		313,367.69	313,367.69		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		219,730.14	219,730.14		171,922.30	171,922.30	-21.8%
	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
	All Other	8290	98,287.90	2,491,796.51	2,590,084.41	100,000.00	0.00	100,000.00	-96.1%
	TOTAL, FEDERAL REVENUE		98,287.90	6,272,383.82	6,370,671.72	100,000.00	2,755,080.30	2,855,080.30	-55.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs			0.00	17,862.00	17,862.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	145,589.00	0.00	145,589.00	148,109.00	0.00	148,109.00	1.7%
Lottery - Unrestricted and Instructional Materials		8560	887,000.69	461,333.94	1,348,334.63	686,086.00	279,086.00	965,172.00	-28.4%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,217.20	11,726,748.56	11,754,965.76	0.00	15,100,000.00	15,100,000.00	28.5%
TOTAL, OTHER STATE REVENUE			1,060,806.89	12,205,944.50	13,266,751.39	834,195.00	15,379,086.00	16,213,281.00	22.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	549,239.68	549,239.68	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,075.76	0.00	5,075.76	0.00	0.00	0.00	-100.0%
Interest		8660	928,670.81	0.00	928,670.81	350,000.00	0.00	350,000.00	-62.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	299,412.00	0.00	299,412.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	496,467.10	1,232,485.57	1,728,952.67	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		3,704,286.00	3,704,286.00		2,584,525.00	2,584,525.00	-30.2%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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%
TOTAL, OTHER LOCAL REVENUE			1,729,625.67	5,486,011.25	7,215,636.92	350,000.00	2,584,525.00	2,934,525.00	-59.3%
TOTAL, REVENUES			59,886,646.47	24,293,011.57	84,179,658.04	57,646,950.00	21,015,804.30	78,662,754.30	-6.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,341,927.88	6,572,573.06	25,914,500.94	18,240,132.64	5,951,510.48	24,191,643.12	-6.6%
Certificated Pupil Support Salaries		1200	728,660.63	1,055,415.09	1,784,075.72	977,793.63	509,236.82	1,487,030.45	-16.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,307,122.21	563,620.31	2,870,742.52	2,353,779.89	626,604.09	2,980,383.98	3.8%
Other Certificated Salaries		1900	75,473.01	0.00	75,473.01	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			22,453,183.73	8,191,608.46	30,644,792.19	21,571,706.16	7,087,351.39	28,659,057.55	-6.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	496,590.49	3,215,744.65	3,712,335.14	1,053,766.97	2,296,769.30	3,350,536.27	-9.7%
Classified Support Salaries		2200	3,747,691.24	1,258,978.52	5,006,669.76	3,220,294.44	911,346.08	4,131,640.52	-17.5%
Classified Supervisors' and Administrators' Salaries		2300	497,297.21	219,999.60	717,296.81	414,163.34	219,751.78	633,915.12	-11.6%
Clerical, Technical and Office Salaries		2400	3,482,247.85	329,510.94	3,811,758.79	2,879,721.55	435,988.75	3,315,710.30	-13.0%
Other Classified Salaries		2900	1,126,029.93	663,739.99	1,789,769.92	921,728.34	0.00	921,728.34	-48.5%
TOTAL, CLASSIFIED SALARIES			9,349,856.72	5,687,973.70	15,037,830.42	8,489,674.64	3,863,855.91	12,353,530.55	-17.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,576,329.25	4,759,901.94	8,336,231.19	3,849,799.55	4,192,439.85	8,042,239.40	-3.5%
PERS		3201-3202	1,836,634.65	1,557,659.41	3,394,294.06	1,635,445.07	1,567,688.31	3,203,133.38	-5.6%
OASDI/Medicare/Alternative		3301-3302	1,003,133.08	567,276.95	1,570,410.03	953,828.97	450,318.21	1,404,147.18	-10.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	3,642,869.63	1,653,896.50	5,296,766.13	3,432,750.00	1,435,775.00	4,868,525.00	-8.1%
Unemployment Insurance		3501-3502	18,670.30	6,699.84	25,370.14	7,994.34	12,090.20	20,084.54	-20.8%
Workers' Compensation		3601-3602	811,937.95	360,556.40	1,172,494.35	740,846.78	274,235.43	1,015,082.21	-13.4%
OPEB, Allocated		3701-3702	381,926.42	1,716.84	383,643.26	450,000.00	0.00	450,000.00	17.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,800.00	0.00	1,800.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			11,273,301.28	8,907,707.88	20,181,009.16	11,070,664.71	7,932,547.00	19,003,211.71	-5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	237,363.68	764,399.88	1,001,763.56	0.00	279,086.00	279,086.00	-72.1%
Books and Other Reference Materials		4200	0.00	46,613.36	46,613.36	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	871,045.62	913,657.25	1,784,702.87	722,396.12	1,184,893.69	1,907,289.81	6.9%
Noncapitalized Equipment		4400	30,880.73	52,634.76	83,515.49	25,000.00	0.00	25,000.00	-70.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,139,290.03	1,777,305.25	2,916,595.28	747,396.12	1,463,979.69	2,211,375.81	-24.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,705.85	272,590.34	349,296.19	45,000.00	37,565.85	82,565.85	-76.4%
Dues and Memberships		5300	51,073.11	0.00	51,073.11	35,500.00	0.00	35,500.00	-30.5%
Insurance		5400 - 5450	582,738.94	0.00	582,738.94	1,000,000.00	0.00	1,000,000.00	71.6%
Operations and Housekeeping Services		5500	1,774,928.21	30,449.00	1,805,377.21	1,800,000.00	100,000.00	1,900,000.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	486,390.92	507,752.82	994,143.74	430,000.00	200,000.00	630,000.00	-36.6%
Transfers of Direct Costs		5710	(776.57)	776.57	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	73,191.50	0.00	73,191.50	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,786,792.86	10,281,834.54	14,068,627.40	2,180,000.00	10,525,120.01	12,705,120.01	-9.7%
Communications		5900	130,388.76	0.00	130,388.76	120,000.00	0.00	120,000.00	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,961,433.58	11,093,403.27	18,054,836.85	5,610,500.00	10,862,685.86	16,473,185.86	-8.8%
CAPITAL OUTLAY									
Land		6100	0.00	6,826.00	6,826.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,793,291.86	1,793,291.86	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes		Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement			6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets			6600	301,788.00	0.00	301,788.00	0.00	0.00	0.00	-100.0%
Subscription Assets			6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY				301,788.00	1,800,117.86	2,101,905.86	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)										
Tuition										
Tuition for Instruction Under Interdistrict										
Attendance Agreements			7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools			7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments										
Payments to Districts or Charter Schools			7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices			7142	113,190.00	0.00	113,190.00	0.00	0.00	0.00	-100.0%
Payments to JPAs			7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues										
To Districts or Charter Schools			7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments										
To Districts or Charter Schools	6500		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments										
To Districts or Charter Schools	6360		7221		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	15,428.00	20,873.00	36,301.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal			7439	25,924.00	123,609.00	149,533.00	271,000.00	0.00	271,000.00	81.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				154,542.00	144,482.00	299,024.00	271,000.00	0.00	271,000.00	-9.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS										
Transfers of Indirect Costs			7310	(780,075.00)	780,075.00	0.00	(699,418.00)	699,418.00	0.00	0.0%

Description	Resource Codes		Object Codes		2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7350		(179,728.00)	0.00	(179,728.00)	(359,150.00)	0.00	(359,150.00)	99.8%
					(959,803.00)	780,075.00	(179,728.00)	(1,058,568.00)	699,418.00	(359,150.00)	99.8%
					50,673,592.34	38,382,673.42	89,056,265.76	46,702,373.63	31,909,837.85	78,612,211.48	-11.7%
TOTAL, EXPENDITURES											
INTERFUND TRANSFERS											
INTERFUND TRANSFERS IN											
From: Special Reserve Fund			8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund			8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919		54,637.00	0.00	54,637.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN					54,637.00	0.00	54,637.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT											
To: Child Development Fund			7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund			7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES											
SOURCES											
State Apportionments											
Emergency Apportionments			8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds											
Proceeds from Disposal of Capital Assets			8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources											
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		301,788.00	0.00	301,788.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds			8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs			8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES					301,788.00	0.00	301,788.00	0.00	0.00	0.00	-100.0%
USES											
Transfers of Funds from Lapsed/Reorganized LEAs			7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,995,006.39)	9,995,006.39	0.00	(11,183,706.53)	11,183,706.53	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,995,006.39)	9,995,006.39	0.00	(11,183,706.53)	11,183,706.53	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,638,581.39)	9,995,006.39	356,425.00	(11,183,706.53)	11,183,706.53	0.00	-100.0%

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)	
A. REVENUES												
1) LCFF Sources		8010-8099	56,997,926.01	328,672.00	57,326,598.01	56,362,755.00	297,113.00	56,659,868.00	-1.2%			
2) Federal Revenue		8100-8299	98,287.90	6,272,383.82	6,370,671.72	100,000.00	2,755,080.30	2,855,080.30	-55.2%			
3) Other State Revenue		8300-8599	1,060,806.89	12,205,944.50	13,266,751.39	834,195.00	15,379,086.00	16,213,281.00	22.2%			
4) Other Local Revenue		8600-8799	1,729,625.67	5,486,011.25	7,215,636.92	350,000.00	2,584,525.00	2,934,525.00	-59.3%			
5) TOTAL, REVENUES			59,886,646.47	24,293,011.57	84,179,658.04	57,646,950.00	21,015,804.30	78,662,754.30	-6.6%			
B. EXPENDITURES (Objects 1000-7999)												
1) Instruction	1000-1999		27,526,711.80	28,567,665.37	56,094,377.17	26,447,558.15	26,846,269.45	53,293,827.60	-5.0%			
2) Instruction - Related Services	2000-2999		5,200,962.12	1,130,056.70	6,331,018.82	4,946,253.70	958,343.58	5,904,597.28	-6.7%			
3) Pupil Services	3000-3999		4,801,387.10	2,377,531.05	7,178,918.15	4,688,454.56	1,005,666.35	5,694,120.91	-20.7%			
4) Ancillary Services	4000-4999		0.00	107,685.73	107,685.73	0.00	0.00	0.00	-100.0%			
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
7) General Administration	7000-7999		8,202,413.49	898,749.14	9,101,162.63	6,026,876.52	733,717.26	6,760,593.78	-25.7%			
8) Plant Services	8000-8999		4,787,575.83	5,156,503.43	9,944,079.26	4,322,230.70	2,365,841.21	6,688,071.91	-32.7%			
9) Other Outgo	9000-9999	Except 7600-7699	154,542.00	144,482.00	299,024.00	271,000.00	0.00	271,000.00	-9.4%			
10) TOTAL, EXPENDITURES			50,673,592.34	38,382,673.42	89,056,265.76	46,702,373.63	31,909,837.85	78,612,211.48	-11.7%			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)												
			9,213,054.13	(14,089,661.85)	(4,876,607.72)	10,944,576.37	(10,894,033.55)	50,542.82	-101.0%			
D. OTHER FINANCING SOURCES/USES												
1) Interfund Transfers												
a) Transfers In		8900-8929	54,637.00	0.00	54,637.00	0.00	0.00	0.00	-100.0%			
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
2) Other Sources/Uses												
a) Sources		8930-8979	301,788.00	0.00	301,788.00	0.00	0.00	0.00	-100.0%			
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
3) Contributions		8980-8999	(9,995,006.39)	9,995,006.39	0.00	(11,183,706.53)	11,183,706.53	0.00	0.0%			
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,638,581.39)	9,995,006.39	356,425.00	(11,183,706.53)	11,183,706.53	0.00	-100.0%			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)												
			(425,527.26)	(4,094,655.46)	(4,520,182.72)	(239,130.16)	289,672.98	50,542.82	-101.1%			
F. FUND BALANCE, RESERVES												
1) Beginning Fund Balance												
a) As of July 1 - Unaudited		9791	3,522,680.03	25,252,714.14	28,775,394.17	3,097,152.77	21,158,058.68	24,255,211.45	-15.7%			

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	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,522,680.03	25,252,714.14	28,775,394.17	3,097,152.77	21,158,058.68	24,255,211.45	-15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,522,680.03	25,252,714.14	28,775,394.17	3,097,152.77	21,158,058.68	24,255,211.45	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,097,152.77	21,158,058.68	24,255,211.45	2,858,022.61	21,447,731.66	24,305,754.27	0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	88,433.09	0.00	88,433.09	100,000.00	0.00	100,000.00	13.1%
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	21,158,058.68	21,158,058.68	0.00	21,447,731.66	21,447,731.66	1.4%
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	337,031.00	0.00	337,031.00	399,655.00	0.00	399,655.00	18.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,671,688.00	0.00	2,671,688.00	2,358,367.00	0.00	2,358,367.00	-11.7%
Unassigned/Unappropriated Amount		9790	.68	0.00	.68	.61	0.00	.61	-10.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	11,452,989.34	11,452,989.34
6266	Educator Effectiveness, FY 2021-22	169,884.36	169,884.36
6331	CA Community Schools Partnership Act - Planning Grant	0.00	3,000,000.00
6546	Mental Health-Related Services	279,635.94	77,970.92
6547	Special Education Early Intervention Preschool Grant	991,398.32	991,398.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,006,601.55	1,006,601.55
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	690,567.00	690,567.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	221,522.00	221,522.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 K1T Funds	17,862.00	17,862.00
7121	Distance Learning California Advanced Services Fund	5,076.45	5,076.45
7311	Classified School Employee Professional Development Block Grant	33,138.00	33,138.00
7388	SB 117 COVID-19 LEA Response Funds	5,437.40	5,437.40
7425	Expanded Learning Opportunities (ELO) Grant	47,627.05	47,627.05
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	135,863.62	135,863.62
7435	Learning Recovery Emergency Block Grant	2,292,978.43	384,316.43
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	570,099.57	570,099.57
9010	Other Restricted Local	3,237,377.65	2,637,377.65
Total, Restricted Balance		21,158,058.68	21,447,731.66

San Ysidro Elementary
San Diego County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

37 68379 0000000
Form 08
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,420.85	0.00	-200.0%
5) TOTAL, REVENUES			124,420.85	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,259.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	57,823.69	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 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			118,083.56	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,337.29	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,337.29	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,384.77	37,722.06	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,384.77	37,722.06	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,384.77	37,722.06	20.2%
2) Ending Balance, June 30 (E + F1e)			37,722.06	37,722.06	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	37,722.06	37,722.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	37,722.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			37,722.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			37,722.06		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	109,390.85	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	15,030.00	0.00	-100.0%
TOTAL, REVENUES			124,420.85	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	60,259.87	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,259.87	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,823.69	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,823.69	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			118,083.56	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

37 68379 0000000
Form 08
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,420.85	0.00	-200.0%
5) TOTAL, REVENUES			124,420.85	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		118,083.56	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			118,083.56	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,337.29	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,337.29	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,384.77	37,722.06	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,384.77	37,722.06	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,384.77	37,722.06	20.2%
2) Ending Balance, June 30 (E + F1e)			37,722.06	37,722.06	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	37,722.06	37,722.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 08
E8AJ4TCBZG(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	37,722.06	37,722.06
Total, Restricted Balance		37,722.06	37,722.06

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	317,523.95	400,000.00	26.0%
3) Other State Revenue		8300-8599	1,936,133.42	2,000,000.00	3.3%
4) Other Local Revenue		8600-8799	67,536.38	20,000.00	-70.4%
5) TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	635,875.64	778,758.56	22.5%
2) Classified Salaries		2000-2999	603,191.47	745,389.39	23.6%
3) Employee Benefits		3000-3999	381,616.80	309,992.17	-18.8%
4) Books and Supplies		4000-4999	48,012.89	218,697.80	355.5%
5) Services and Other Operating Expenditures		5000-5999	91,696.43	210,862.08	130.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,063.00	156,300.00	88.2%
9) TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477,737.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477,737.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,171.57	876,909.09	119.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,171.57	876,909.09	119.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,171.57	876,909.09	119.7%
2) Ending Balance, June 30 (E + F1e)			876,909.09	876,909.09	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	876,909.09	876,909.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,231,825.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,644.00)		
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	195,543.69		
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			2,393,725.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	58,787.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	93,468.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,364,559.77		
6) TOTAL, LIABILITIES			1,516,816.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			876,909.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	317,523.95	400,000.00	26.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			317,523.95	400,000.00	26.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,385,341.42	2,000,000.00	44.4%
All Other State Revenue	All Other	8590	550,792.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,936,133.42	2,000,000.00	3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	43,863.35	20,000.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,725.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	25,976.97	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,421.06	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,536.38	20,000.00	-70.4%
TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	471,548.46	626,382.11	32.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,327.18	152,376.45	-7.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			635,875.64	778,758.56	22.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	391,539.20	465,108.30	18.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	152,777.40	218,285.70	42.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	58,874.87	61,995.39	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			603,191.47	745,389.39	23.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	94,520.87	61,821.33	-34.6%
PERS		3201-3202	88,652.28	88,265.83	-0.4%
OASDI/Medicare/Alternative		3301-3302	42,395.72	42,674.55	0.7%
Health and Welfare Benefits		3401-3402	114,510.81	92,000.00	-19.7%
Unemployment Insurance		3501-3502	598.62	487.08	-18.6%
Workers' Compensation		3601-3602	30,532.80	24,743.38	-19.0%
OPEB, Allocated		3701-3702	10,405.70	0.00	-100.0%
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			381,616.80	309,992.17	-18.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,292.08	218,697.80	417.1%
Noncapitalized Equipment		4400	5,720.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,012.89	218,697.80	355.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,086.43	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	90,610.00	210,862.08	132.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,696.43	210,862.08	130.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	83,063.00	156,300.00	88.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,063.00	156,300.00	88.2%
TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Child Development Fund
Expenditures by Object

37 68379 0000000
Form 12
E8AJ4TCBZG(2023-24)

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	317,523.95	400,000.00	26.0%
3) Other State Revenue		8300-8599	1,936,133.42	2,000,000.00	3.3%
4) Other Local Revenue		8600-8799	67,536.38	20,000.00	-70.4%
5) TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,254,157.47	1,662,656.64	32.6%
2) Instruction - Related Services	2000-2999		281,919.33	284,714.81	1.0%
3) Pupil Services	3000-3999		111,865.81	216,382.30	93.4%
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		83,063.00	156,300.00	88.2%
8) Plant Services	8000-8999		112,450.62	99,946.25	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			477,737.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477,737.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,171.57	876,909.09	119.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,171.57	876,909.09	119.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,171.57	876,909.09	119.7%
2) Ending Balance, June 30 (E + F1e)			876,909.09	876,909.09	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	876,909.09	876,909.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 12
E8AJ4TCBZG(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	84,341.25	84,341.25
5059	Early Education: ARP California State Preschool Program One-time Stipend	.17	.17
6130	Early Education: Center-Based Reserve Account	241,775.67	241,775.67
7810	Other Restricted State	550,792.00	550,792.00
Total, Restricted Balance		876,909.09	876,909.09

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	317,523.95	400,000.00	26.0%
3) Other State Revenue		8300-8599	1,936,133.42	2,000,000.00	3.3%
4) Other Local Revenue		8600-8799	67,536.38	20,000.00	-70.4%
5) TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	635,875.64	778,758.56	22.5%
2) Classified Salaries		2000-2999	603,191.47	745,389.39	23.6%
3) Employee Benefits		3000-3999	381,616.80	309,992.17	-18.8%
4) Books and Supplies		4000-4999	48,012.89	218,697.80	355.5%
5) Services and Other Operating Expenditures		5000-5999	91,696.43	210,862.08	130.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	83,063.00	156,300.00	88.2%
9) TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477,737.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477,737.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,171.57	876,909.09	119.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,171.57	876,909.09	119.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,171.57	876,909.09	119.7%
2) Ending Balance, June 30 (E + F1e)			876,909.09	876,909.09	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	876,909.09	876,909.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,231,825.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(33,644.00)		
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	195,543.69		
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			2,393,725.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	58,787.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	93,468.70		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,364,559.77		
6) TOTAL, LIABILITIES			1,516,816.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			876,909.09		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	317,523.95	400,000.00	26.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			317,523.95	400,000.00	26.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,385,341.42	2,000,000.00	44.4%
All Other State Revenue	All Other	8590	550,792.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,936,133.42	2,000,000.00	3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	43,863.35	20,000.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,725.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	25,976.97	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,421.06	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,536.38	20,000.00	-70.4%
TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	471,548.46	626,382.11	32.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	164,327.18	152,376.45	-7.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			635,875.64	778,758.56	22.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	391,539.20	465,108.30	18.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	152,777.40	218,285.70	42.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	58,874.87	61,995.39	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			603,191.47	745,389.39	23.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	94,520.87	61,821.33	-34.6%
PERS		3201-3202	88,652.28	88,265.83	-0.4%
OASDI/Medicare/Alternative		3301-3302	42,395.72	42,674.55	0.7%
Health and Welfare Benefits		3401-3402	114,510.81	92,000.00	-19.7%
Unemployment Insurance		3501-3502	598.62	487.08	-18.6%
Workers' Compensation		3601-3602	30,532.80	24,743.38	-19.0%
OPEB, Allocated		3701-3702	10,405.70	0.00	-100.0%
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			381,616.80	309,992.17	-18.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	42,292.08	218,697.80	417.1%
Noncapitalized Equipment		4400	5,720.81	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,012.89	218,697.80	355.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,086.43	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	90,610.00	210,862.08	132.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,696.43	210,862.08	130.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	83,063.00	156,300.00	88.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			83,063.00	156,300.00	88.2%
TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Child Development Fund
Expenditures by Object

37 68379 0000000
Form 12
E8AJ4TCBZG(2023-24)

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	317,523.95	400,000.00	26.0%
3) Other State Revenue		8300-8599	1,936,133.42	2,000,000.00	3.3%
4) Other Local Revenue		8600-8799	67,536.38	20,000.00	-70.4%
5) TOTAL, REVENUES			2,321,193.75	2,420,000.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,254,157.47	1,662,656.64	32.6%
2) Instruction - Related Services	2000-2999		281,919.33	284,714.81	1.0%
3) Pupil Services	3000-3999		111,865.81	216,382.30	93.4%
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		83,063.00	156,300.00	88.2%
8) Plant Services	8000-8999		112,450.62	99,946.25	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,843,456.23	2,420,000.00	31.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			477,737.52	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			477,737.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	399,171.57	876,909.09	119.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			399,171.57	876,909.09	119.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			399,171.57	876,909.09	119.7%
2) Ending Balance, June 30 (E + F1e)			876,909.09	876,909.09	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	876,909.09	876,909.09	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 12
E8AJ4TCBZG(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	84,341.25	84,341.25
5059	Early Education: ARP California State Preschool Program One-time Stipend	.17	.17
6130	Early Education: Center-Based Reserve Account	241,775.67	241,775.67
7810	Other Restricted State	550,792.00	550,792.00
Total, Restricted Balance		876,909.09	876,909.09

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,310,556.29	2,435,000.00	-26.4%
3) Other State Revenue		8300-8599	1,568,424.08	1,150,000.00	-26.7%
4) Other Local Revenue		8600-8799	104,630.30	46,000.00	-56.0%
5) TOTAL, REVENUES			4,983,610.67	3,631,000.00	-27.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,709.05	60,407.54	340.6%
2) Classified Salaries		2000-2999	1,264,530.00	1,138,258.13	-10.0%
3) Employee Benefits		3000-3999	592,192.81	696,435.43	17.6%
4) Books and Supplies		4000-4999	1,891,284.17	1,725,000.00	-8.8%
5) Services and Other Operating Expenditures		5000-5999	50,785.23	45,000.00	-11.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	96,665.00	202,850.00	109.8%
9) TOTAL, EXPENDITURES			3,909,166.26	3,867,951.10	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,074,444.41	(236,951.10)	-122.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,074,444.41	(236,951.10)	-122.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,796.90	3,161,634.31	185.4%
b) Audit Adjustments		9793	979,393.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,087,189.90	3,161,634.31	51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,087,189.90	3,161,634.31	51.5%
2) Ending Balance, June 30 (E + F1e)			3,161,634.31	2,924,683.21	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	30,562.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,131,072.20	2,924,683.21	-6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,094,632.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,576.00)		
b) in Banks		9120	1,000.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	1,285,034.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	30,562.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,379,653.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	71,797.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	107,399.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	38,822.09		
6) TOTAL, LIABILITIES			218,019.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,161,634.31		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,310,556.29	2,435,000.00	-26.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,310,556.29	2,435,000.00	-26.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,568,424.08	1,150,000.00	-26.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,568,424.08	1,150,000.00	-26.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	498.50	1,000.00	100.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	78,364.80	45,000.00	-42.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,767.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,630.30	46,000.00	-56.0%
TOTAL, REVENUES			4,983,610.67	3,631,000.00	-27.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	13,709.05	60,407.54	340.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,709.05	60,407.54	340.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,056,518.09	939,265.47	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	126,088.29	142,150.79	12.7%
Clerical, Technical and Office Salaries		2400	81,923.62	56,841.87	-30.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,264,530.00	1,138,258.13	-10.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,591.61	11,537.84	345.2%
PERS		3201-3202	261,161.81	313,047.59	19.9%
OASDI/Medicare/Alternative		3301-3302	84,830.27	98,731.69	16.4%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	199,696.65	241,500.00	20.9%
Unemployment Insurance		3501-3502	638.04	569.16	-10.8%
Workers' Compensation		3601-3602	32,539.76	31,049.15	-4.6%
OPEB, Allocated		3701-3702	10,734.67	0.00	-100.0%
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			592,192.81	696,435.43	17.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	113,267.67	0.00	-100.0%
Noncapitalized Equipment		4400	3,934.08	0.00	-100.0%
Food		4700	1,774,082.42	1,725,000.00	-2.8%
TOTAL, BOOKS AND SUPPLIES			1,891,284.17	1,725,000.00	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,684.21	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,276.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,847.02	20,000.00	-79.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(73,191.50)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,169.50	25,000.00	305.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,785.23	45,000.00	-11.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	96,665.00	202,850.00	109.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			96,665.00	202,850.00	109.8%
TOTAL, EXPENDITURES			3,909,166.26	3,867,951.10	-1.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

37 68379 0000000
Form 13
E8AJ4TCBZG(2023-24)

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,310,556.29	2,435,000.00	-26.4%
3) Other State Revenue		8300-8599	1,568,424.08	1,150,000.00	-26.7%
4) Other Local Revenue		8600-8799	104,630.30	46,000.00	-56.0%
5) TOTAL, REVENUES			4,983,610.67	3,631,000.00	-27.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,809,225.26	3,665,101.10	-3.8%
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		96,665.00	202,850.00	109.8%
8) Plant Services	8000-8999		3,276.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,909,166.26	3,867,951.10	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,074,444.41	(236,951.10)	-122.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,074,444.41	(236,951.10)	-122.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,107,796.90	3,161,634.31	185.4%
b) Audit Adjustments		9793	979,393.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,087,189.90	3,161,634.31	51.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,087,189.90	3,161,634.31	51.5%
2) Ending Balance, June 30 (E + F1e)			3,161,634.31	2,924,683.21	-7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	30,562.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,131,072.20	2,924,683.21	-6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,582,736.97	1,376,347.98
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	7,834.50	7,834.50
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	152,014.39	152,014.39
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	32,476.75	32,476.75
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	343,965.16	343,965.16
5810	Other Restricted Federal	3,063.00	3,063.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	312,419.73	312,419.73
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	543,134.24	543,134.24
7033	Child Nutrition: School Food Best Practices Apportionment	141,537.47	141,537.47
9010	Other Restricted Local	11,889.99	11,889.99
Total, Restricted Balance		3,131,072.20	2,924,683.21

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,596.93	700,000.00	-39.8%
5) TOTAL, REVENUES			1,163,596.93	700,000.00	-39.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,444.34	69,890.00	53.8%
3) Employee Benefits		3000-3999	25,925.85	34,413.94	32.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	368,239.04	0.00	-100.0%
6) Capital Outlay		6000-6999	1,550,680.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,990,289.23	104,303.94	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(826,692.30)	595,696.06	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	0.00	-100.0%
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			30,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,173,307.70	595,696.06	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,931,254.27	46,104,561.97	172.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,931,254.27	46,104,561.97	172.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,931,254.27	46,104,561.97	172.3%
2) Ending Balance, June 30 (E + F1e)			46,104,561.97	46,700,258.03	1.3%
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	46,104,561.97	46,700,258.03	1.3%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,464,383.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	(685,358.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,538,132.39		
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			46,317,157.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	212,135.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	460.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			212,595.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			46,104,561.97		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,318,933.93	700,000.00	-46.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(155,337.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,163,596.93	700,000.00	-39.8%
TOTAL, REVENUES			1,163,596.93	700,000.00	-39.8%
CLASSIFIED SALARIES					
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	45,444.34	69,890.00	53.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,444.34	69,890.00	53.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,350.50	18,057.20	35.3%
OASDI/Medicare/Alternative		3301-3302	1,893.45	5,346.60	182.4%
Health and Welfare Benefits		3401-3402	9,118.70	9,200.00	0.9%
Unemployment Insurance		3501-3502	22.74	34.94	53.6%
Workers' Compensation		3601-3602	1,158.82	1,775.20	53.2%
OPEB, Allocated		3701-3702	381.64	0.00	-100.0%
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			25,925.85	34,413.94	32.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	368,239.04	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			368,239.04	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,550,680.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,550,680.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,990,289.23	104,303.94	-94.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	30,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,596.93	700,000.00	-39.8%
5) TOTAL, REVENUES			1,163,596.93	700,000.00	-39.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,710,289.23	104,303.94	-93.9%
9) Other Outgo	9000-9999	Except 7600-7699	280,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,990,289.23	104,303.94	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(826,692.30)	595,696.06	-172.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	0.00	-100.0%
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			30,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,173,307.70	595,696.06	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,931,254.27	46,104,561.97	172.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,931,254.27	46,104,561.97	172.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,931,254.27	46,104,561.97	172.3%
2) Ending Balance, June 30 (E + F1e)			46,104,561.97	46,700,258.03	1.3%
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	46,104,561.97	46,700,258.03	1.3%
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
9010	Other Restricted Local	46,104,561.97	46,700,258.03
Total, Restricted Balance		46,104,561.97	46,700,258.03

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,886,424.76	100,000.00	-94.7%
5) TOTAL, REVENUES			1,886,424.76	100,000.00	-94.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) 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	15,464.50	0.00	-100.0%
6) Capital Outlay		6000-6999	5,477.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,942.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,865,482.76	100,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	54,637.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,637.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,810,845.76	100,000.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,223,045.06	9,033,890.82	25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,223,045.06	9,033,890.82	25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,223,045.06	9,033,890.82	25.1%
2) Ending Balance, June 30 (E + F1e)			9,033,890.82	9,133,890.82	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,033,890.82	9,133,890.82	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,236,330.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(139,234.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,097,096.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,569.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	54,637.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			63,206.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,033,890.82		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	258,681.04	100,000.00	-61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	65,167.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,562,576.72	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,886,424.76	100,000.00	-94.7%
TOTAL, REVENUES			1,886,424.76	100,000.00	-94.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,464.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,464.50	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,477.50	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,477.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,942.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	54,637.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			54,637.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(54,637.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,886,424.76	100,000.00	-94.7%
5) TOTAL, REVENUES			1,886,424.76	100,000.00	-94.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,464.50	0.00	-100.0%
8) Plant Services	8000-8999		5,477.50	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,942.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,865,482.76	100,000.00	-94.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	54,637.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,637.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,810,845.76	100,000.00	-94.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,223,045.06	9,033,890.82	25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,223,045.06	9,033,890.82	25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,223,045.06	9,033,890.82	25.1%
2) Ending Balance, June 30 (E + F1e)			9,033,890.82	9,133,890.82	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,033,890.82	9,133,890.82	1.1%
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
9010	Other Restricted Local	9,033,890.82	9,133,890.82
Total, Restricted Balance		9,033,890.82	9,133,890.82

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,200.82	5,000.00	-89.6%
5) TOTAL, REVENUES			48,200.82	5,000.00	-89.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,200.82	5,000.00	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,200.82	5,000.00	-89.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,711.40	162,912.22	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,711.40	162,912.22	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,711.40	162,912.22	42.0%
2) Ending Balance, June 30 (E + F1e)			162,912.22	167,912.22	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,912.22	167,912.22	3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,405.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,493.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			162,912.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			162,912.22		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
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	47,477.82	5,000.00	-89.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	723.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,200.82	5,000.00	-89.6%
TOTAL, REVENUES			48,200.82	5,000.00	-89.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
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%

San Ysidro Elementary
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68379 0000000
Form 35
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

37 68379 0000000
Form 35
E8AJ4TCBZG(2023-24)

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,200.82	5,000.00	-89.6%
5) TOTAL, REVENUES			48,200.82	5,000.00	-89.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			48,200.82	5,000.00	-89.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,200.82	5,000.00	-89.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,711.40	162,912.22	42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,711.40	162,912.22	42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,711.40	162,912.22	42.0%
2) Ending Balance, June 30 (E + F1e)			162,912.22	167,912.22	3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	162,912.22	167,912.22	3.1%
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%

San Ysidro Elementary
San Diego County

Unaudited Actuals
County School Facilities Fund
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 35
E8AJ4TCBZG(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	114,708.82	119,708.82
9010	Other Restricted Local	48,203.40	48,203.40
Total, Restricted Balance		162,912.22	167,912.22

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,764.78	100,000.00	-60.3%
5) TOTAL, REVENUES			251,764.78	100,000.00	-60.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			251,764.78	100,000.00	-60.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,764.78	100,000.00	-60.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,176,047.68	6,427,812.46	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,176,047.68	6,427,812.46	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,176,047.68	6,427,812.46	4.1%
2) Ending Balance, June 30 (E + F1e)			6,427,812.46	6,527,812.46	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,427,812.46	6,527,812.46	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,526,192.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(98,380.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,427,812.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,427,812.46		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	176,968.78	100,000.00	-43.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	74,796.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,764.78	100,000.00	-60.3%
TOTAL, REVENUES			251,764.78	100,000.00	-60.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	251,764.78	100,000.00	-60.3%
5) TOTAL, REVENUES			251,764.78	100,000.00	-60.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			251,764.78	100,000.00	-60.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			251,764.78	100,000.00	-60.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,176,047.68	6,427,812.46	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,176,047.68	6,427,812.46	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,176,047.68	6,427,812.46	4.1%
2) Ending Balance, June 30 (E + F1e)			6,427,812.46	6,527,812.46	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,427,812.46	6,527,812.46	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
9010	Other Restricted Local	6,427,812.46	6,527,812.46
Total, Restricted Balance		6,427,812.46	6,527,812.46

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,208,693.68	4,524,500.00	7.5%
5) TOTAL, REVENUES			4,208,693.68	4,524,500.00	7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	4,400,000.00	Now
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,400,000.00	Now
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,208,693.68	124,500.00	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,279,193.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8630-8979	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			(3,279,193.35)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			929,500.33	124,500.00	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,804.15	6,004,304.48	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,804.15	6,004,304.48	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,804.15	6,004,304.48	18.3%
2) Ending Balance, June 30 (E + F1e)			6,004,304.48	6,128,804.48	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,004,304.48	6,128,804.48	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,276,888.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,324.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,761,739.65		
e) Collections Awaiting Deposit		9140	0.00		

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,279,193.35		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,283,497.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,279,193.35		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,279,193.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			6,004,304.48		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	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%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	4,082,448.61	4,500,000.00	10.2%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,740.07	24,500.00	-60.3%
Not Increase (Decrease) in the Fair Value of Investments		8662	64,505.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,208,693.68	4,524,500.00	7.5%
TOTAL, REVENUES			4,208,693.68	4,524,500.00	7.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Losses, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	1,700,000.00	New
Other Debt Service - Principal		7439	0.00	2,700,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	4,400,000.00	New
TOTAL, EXPENDITURES			0.00	4,400,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	3,279,193.35	0.00	-100.0%

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			3,279,193.35	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,279,193.35)	0.00	-100.0%

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,208,693.68	4,524,500.00	7.5%
5) TOTAL, REVENUES			4,208,693.68	4,524,500.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	4,400,000.00	New
10) TOTAL, EXPENDITURES			0.00	4,400,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			4,208,693.68	124,500.00	-97.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,279,193.35	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,279,193.35)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			929,500.33	124,500.00	-86.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,074,804.15	6,004,304.48	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,074,804.15	6,004,304.48	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,074,804.15	6,004,304.48	18.3%
2) Ending Balance, June 30 (E + F1e)			6,004,304.48	6,128,804.48	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,004,304.48	6,128,804.48	2.1%
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%

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form 49
E8AJ4TCBZG(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	6,004,304.48	6,128,804.48
Total, Restricted Balance		6,004,304.48	6,128,804.48

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,687,969.00	12,508,971.00	-1.4%
5) TOTAL, REVENUES			12,712,730.00	12,508,971.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,340,307.00	14,260,189.00	37.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,340,307.00	14,260,189.00	37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,372,423.00	(1,751,218.00)	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,052,430.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,052,430.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,424,853.80	(1,751,218.00)	-139.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,959,526.00	15,384,379.80	40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,959,526.00	15,384,379.80	40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,959,526.00	15,384,379.80	40.4%
2) Ending Balance, June 30 (E + F1e)			15,384,379.80	13,633,161.80	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,384,379.80	13,633,161.80	-11.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,423,920.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(217,435.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,177,893.80		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			15,384,378.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			15,384,378.80		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	24,761.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,761.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	11,056,229.00	11,259,506.00	1.8%
Unsecured Roll		8612	894,038.00	1,249,465.00	39.8%
Prior Years' Taxes		8613	413,274.00	0.00	-100.0%
Supplemental Taxes		8614	274,809.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(16,820.00)	0.00	-100.0%
Interest		8660	283,413.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(217,435.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	461.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,687,969.00	12,508,971.00	-1.4%
TOTAL, REVENUES			12,712,730.00	12,508,971.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,028,132.00	8,646,776.00	43.4%
Bond Interest and Other Service Charges		7434	4,312,175.00	5,613,413.00	30.2%
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)			10,340,307.00	14,260,189.00	37.9%
TOTAL, EXPENDITURES			10,340,307.00	14,260,189.00	37.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,052,430.80	0.00	-100.0%
(c) TOTAL, SOURCES			2,052,430.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,052,430.80	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,761.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,687,969.00	12,508,971.00	-1.4%
5) TOTAL, REVENUES			12,712,730.00	12,508,971.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,340,307.00	14,260,189.00	37.9%
10) TOTAL, EXPENDITURES			10,340,307.00	14,260,189.00	37.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,372,423.00	(1,751,218.00)	-173.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,052,430.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,052,430.80	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,424,853.80	(1,751,218.00)	-139.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,959,526.00	15,384,379.80	40.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,959,526.00	15,384,379.80	40.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,959,526.00	15,384,379.80	40.4%
2) Ending Balance, June 30 (E + F1e)			15,384,379.80	13,633,161.80	-11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,384,379.80	13,633,161.80	-11.4%
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
9010	Other Restricted Local	15,384,379.80	13,633,161.80
Total, Restricted Balance		15,384,379.80	13,633,161.80

San Ysidro Elementary
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68379 000000
Form 52
EBAJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,279,193.35	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,279,193.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,279,193.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,279,193.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,279,193.35	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

San Ysidro Elementary
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68379 0000000
Form 52
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,289,482.52		
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			15,289,482.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,289,482.52		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,289,482.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,007,891.88	0.00	-100.0%
Other Debt Service - Principal		7439	2,271,301.49	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,279,193.35	0.00	-100.0%
TOTAL, EXPENDITURES			3,279,193.35	0.00	-100.0%
INTERFUND TRANSFERS					

San Ysidro Elementary
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Object

37 68379 0000000
Form 52
E8AJ4TCBZG(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,279,193.35	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,279,193.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,279,193.35	0.00	-100.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Expenditures by Function

37 68379 0000000
Form 52
E8AJ4TCBZG(2023-24)

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,279,193.35	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,279,193.35	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,279,193.35)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,279,193.35	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,279,193.35	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Ysidro Elementary
San Diego County

Unaudited Actuals
Debt Service Fund for Blended Component Units
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 52
E8AJ4TCBZG(2023-24)

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

San Ysidro Elementary
San Diego County

Unaudited Actuals
2023-24 Unaudited Actuals
Schedule of Capital Assets

37 68379 0000000
Form ASSET
E8AJ4TCBZG(2023-24)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	45,896,267.00		45,896,267.00			45,896,267.00
Work in Progress	4,734,203.76	1,434,357.24	6,168,561.00	3,658,063.36	4,167,443.64	5,659,180.72
Total capital assets not being depreciated	50,630,470.76	1,434,357.24	52,064,828.00	3,658,063.36	4,167,443.64	51,555,447.72
Capital assets being depreciated:						
Land Improvements	19,923,026.38		19,923,026.38	3,199,102.64		23,122,129.02
Buildings	134,727,997.00		134,727,997.00	968,341.31		135,696,338.31
Equipment	4,308,732.86		4,308,732.86			4,308,732.86
Total capital assets being depreciated	158,959,756.24	0.00	158,959,756.24	4,167,443.95	0.00	163,127,200.19
Accumulated Depreciation for:						
Land Improvements	(17,567,408.76)		(17,567,408.76)	(470,021.42)		(18,037,430.18)
Buildings	(58,245,104.63)		(58,245,104.63)	(3,829,104.87)		(62,074,209.50)
Equipment	(3,114,326.46)		(3,114,326.46)	(153,604.36)		(3,267,930.82)
Total accumulated depreciation	(78,926,839.85)	0.00	(78,926,839.85)	(4,452,730.65)	0.00	(83,379,570.50)
Total capital assets being depreciated, net excluding lease and subscription assets	80,032,916.39	0.00	80,032,916.39	(285,286.70)	0.00	79,747,629.69
Lease Assets	131,769.00		131,769.00	170,019.00		301,788.00
Accumulated amortization for lease assets	(43,247.00)	(43,247.00)	(86,494.00)	71,404.60		(15,089.40)
Total lease assets, net	88,522.00	(43,247.00)	45,275.00	241,423.60	0.00	286,698.60
Subscription Assets		845,500.00	845,500.00		457,807.00	387,693.00
Accumulated amortization for subscription assets		(290,476.00)	(290,476.00)	153,133.90		(137,342.10)
Total subscription assets, net	0.00	555,024.00	555,024.00	153,133.90	457,807.00	250,350.90
Governmental activity capital assets, net	130,751,909.15	1,946,134.24	132,698,043.39	3,767,334.16	4,625,250.64	131,840,126.91
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,876.19	3,876.19	4,030.94	3,798.67	3,798.67	3,915.12
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,876.19	3,876.19	4,030.94	3,798.67	3,798.67	3,915.12
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,876.19	3,876.19	4,030.94	3,798.67	3,798.67	3,915.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form CEA
E8AJ4TCBZG(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	30,644,792.19	301	0.00	303	30,644,792.19	305	548,369.83	1,631,081.00	307	29,013,711.19	309
2000 - Classified Salaries	15,037,830.42	311	0.00	313	15,037,830.42	315	546,194.84	2,821,327.00	317	12,216,503.42	319
3000 - Employee Benefits	20,181,009.16	321	383,643.26	323	19,797,365.90	325	453,590.30	997,258.00	327	18,800,107.90	329
4000 - Books, Supplies Equip Replace. (6500)	2,916,595.28	331	1,749.44	333	2,914,845.84	335	570,126.81	1,113,794.00	337	1,801,051.84	339
5000 - Services . . . & 7300 - Indirect Costs	17,875,108.85	341	100,805.49	343	17,774,303.36	345	81,935.36	7,924,635.00	347	9,849,668.36	349
TOTAL					86,169,137.71	365	TOTAL			71,681,042.71	369

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

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	25,914,500.94	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,712,335.14	380
3. STRS.	3101 & 3102	7,427,582.10	382
4. PERS.	3201 & 3202	1,105,203.58	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	759,560.88	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,389,678.90	385
7. Unemployment Insurance.	3501 & 3502	16,712.01	390
8. Workers' Compensation Insurance.	3601 & 3602	776,518.81	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,102,092.36	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		27,553.16	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00	396
14. TOTAL SALARIES AND BENEFITS.		43,102,092.36	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.13%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	60.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	60.13%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	71,681,042.71	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
The following program reductions are implemented in the calculation. These reductions are one time funding and/or not related to classroom expenses. Programs are as follows: ELOP, ASES, RRMA, Arts, Music, Instructional Materials Discretionary Block grant, Educator Effectiveness, and one-time stimulus funds.		

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	212,861,600.00		212,861,600.00	8,520,161.00	9,826,614.00	211,555,147.00	8,249,436.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	38,685,627.00		38,685,627.00		1,863,164.00	36,822,463.00	2,155,844.00
Leases Payable	90,060.00		90,060.00		44,526.00	45,534.00	39,322.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,081,557.00		1,081,557.00		270,390.00	811,167.00	270,390.00
Net Pension Liability	33,290,775.00		33,290,775.00	19,175,109.00		52,465,884.00	
Total/Net OPEB Liability	18,578,137.00		18,578,137.00		2,033,785.00	16,544,352.00	545,600.00
Compensated Absences Payable	440,531.89		440,531.89	0.00	1.00	440,530.89	440,530.89
Subscription Liability			0.00	845,500.00	260,841.00	584,659.00	288,151.00
Governmental activities long-term liabilities	305,028,287.89	0.00	305,028,287.89	28,540,770.00	14,299,321.00	319,269,736.89	11,989,273.89
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form ESMOE
E8AJ4TCBZG(2023-24)

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	89,056,265.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,192,454.05
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	1,800,117.86
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	185,834.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,985,951.86
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				81,877,859.85
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,876.19
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,123.28

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.)	67,704,987.64	17,352.60
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)	67,704,987.64	17,352.60
B. Required effort (Line A.2 times 90%)	60,934,488.88	15,617.34
C. Current year expenditures (Line I.E and Line II.B)	81,877,859.85	21,123.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2022-23 Actual			2023-24 Actual		
A. PRIOR YEAR DATA Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)			32,489,299.91			34,310,763.14
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)			3,875.83			3,876.19
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	3,876.19		3,876.19			3,798.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00		0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,876.19			3,798.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	150,720.92		150,720.92		150,721.00	150,721.00
2. Timber Yield Tax (Object 8022)	0.00		0.00		0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00		0.00	0.00
4. Secured Roll Taxes (Object 8041)	31,419,983.55		31,419,983.55		31,276,550.00	31,276,550.00
5. Unsecured Roll Taxes (Object 8042)	1,137,043.62		1,137,043.62		1,140,498.00	1,140,498.00
6. Prior Years' Taxes (Object 8043)	(10,381.93)		(10,381.93)		(1,455.00)	(1,455.00)
7. Supplemental Taxes (Object 8044)	851,246.77		851,246.77		889,973.00	889,973.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(20,092.50)		(20,092.50)	(44,741.00)		(44,741.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,362,392.26		2,362,392.26	1,778,033.00		1,778,033.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	35,890,912.69	0.00	35,890,912.69	35,189,579.00	0.00	35,189,579.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	35,890,912.69	0.00	35,890,912.69	35,189,579.00	0.00	35,189,579.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,585,982.00		2,585,982.00	2,400,140.47		2,400,140.47
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,585,982.00	0.00	2,585,982.00	2,400,140.47	0.00	2,400,140.47
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	22,040,104.00		22,040,104.00	21,173,176.00		21,173,176.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(383,851.00)		(383,851.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	21,656,253.00	0.00	21,656,253.00	21,173,176.00	0.00	21,173,176.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)						
28. Total Interest and Return on Investments	84,179,658.04		84,179,658.04	78,662,754.30		78,662,754.30

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	1,228,082.81		1,228,082.81	350,000.00		350,000.00
	2023-24 Actual			2024-25 Budget		
(Funds 01, 09, and 62; objects 8660 and 8662) D. APPROPRIATIONS LIMIT CALCULATIONS PRELIMINARY APPROPRIATIONS LIMIT 1. Revised Prior Year Program Limit (Lines A1 plus A6) 2. Inflation Adjustment 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) APPROPRIATIONS SUBJECT TO THE LIMIT 5. Local Revenues Excluding Interest (Line C18) 6. Preliminary State Aid Calculation a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) b. Total Local Proceeds of Taxes (Lines D5 plus D7a) State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 9. Total Appropriations Subject to the Limit a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	32,489,299.91		32,489,299.91			34,310,763.14
			1.0444			1.0362
			1.0001			0.9800
			33,935,218.01			34,841,756.51
			35,890,912.69			35,189,579.00
			465,142.80			455,840.40
			630,287.32			2,052,317.98
			630,287.32			2,052,317.98
			540,689.65			166,443.69
			36,431,602.34			35,356,022.69
			465,142.80			1,885,874.29
			2,585,982.00			
			34,310,763.14			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4) SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10) 12. Appropriations Subject to the Limit			375,545.13			
	2023-24 Actual			2024-25 Budget		
			34,310,763.14			34,841,756.51

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Line D9d)			34,310,763.14			
*** Please provide below an explanation for each entry in the adjustments column. "						

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)

3,607,902.00

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.

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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)

61,872,086.51

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)

5.83%

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.

0.00

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)

6,324,975.66

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

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

1,256,462.33

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	20,840.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	468,814.00
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)	0.00
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)	8,071,091.99
9. Carry-Forward Adjustment (Part IV, Line F)	2,579,619.16
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,650,711.15
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,094,377.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,331,018.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,178,918.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	107,685.73
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,269,779.72
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,675.33
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)	23,369.59
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)	7,572,592.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment 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)	118,083.56
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,760,393.23
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,038,418.84
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)	82,578,312.61
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.77%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	12.90%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	8,071,091.99
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(280,781.30)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B19); zero if negative	2,579,619.16
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,579,619.16
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,579,619.16

Approved
indirect
cost rate: 6.31%

Highest
rate used
in any
program: 6.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,952,992.28	220,915.00	5.59%
01	3010	1,680,962.96	104,033.00	6.19%
01	3182	0.00	14,713.00	N/A
01	3225	56,299.22	2,814.00	5.00%
01	3327	27,553.16	1,738.00	6.31%
01	4035	276,126.02	15,388.00	5.57%
01	4127	117,342.72	7,331.00	6.25%
01	4203	296,682.69	16,685.00	5.62%
01	5630	75,575.42	4,768.00	6.31%
01	5634	40,478.68	2,554.00	6.31%
01	6053	305,682.56	19,288.00	6.31%
01	6266	728,219.17	40,527.00	5.57%
01	6546	218,745.08	13,802.00	6.31%
01	6547	78,795.68	4,972.00	6.31%
01	6762	1,376,064.45	86,829.00	6.31%
01	7435	4,624,517.80	193,644.00	4.19%
01	9010	1,173,407.83	30,074.00	2.56%
12	6105	1,316,379.22	83,063.00	6.31%
13	5310	1,910,385.28	96,665.00	5.06%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	896,816.63		1,721.98	898,538.61
2. State Lottery Revenue	8560	887,000.69		461,333.94	1,348,334.63
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)		1,783,817.32	0.00	463,055.92	2,246,873.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	526,439.50		0.00	526,439.50
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	178,063.32		0.00	178,063.32
4. Books and Supplies	4000-4999	0.00		463,055.92	463,055.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		704,502.82	0.00	463,055.92	1,167,558.74
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,079,314.50	0.00	0.00	1,079,314.50
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001 Pre-Kindergarten	205,806.79	711,538.16	917,344.95	102,173.96		1,019,518.91
	1110 Regular Education, K-12	45,146,233.81	11,612,443.94	56,758,677.75	6,321,786.46		63,080,464.21
	3100 Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00		0.00
	3300 Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400 Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550 Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800 Career Technical Education	0.00	0.00	0.00	0.00		0.00
	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	110,722.92	0.00	110,722.92	12,332.33		123,055.25
Other Goals	4850 Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999 Special Education	16,406,123.56	3,560,537.16	19,966,660.72	2,223,888.41		22,190,549.13
	6000 Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	7110 Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00		0.00
Other Costs	8100 Community Services	0.00	0.00	0.00	0.00		0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	Food Services					0.00	0.00
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					1,902,672.79	1,902,672.79
	Other Outgo					289,024.00	289,024.00
	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)				620,709.47		620,709.47
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(179,728.00)		(179,728.00)
		61,868,887.08	15,884,519.26	77,753,406.34	9,101,162.63	2,201,686.79	88,056,265.76
	Total General Fund and Charter Schools Funds Expenditures						

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	205,806.79	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	205,806.79
	1110 Regular Education, K-12	40,762,339.92	659,548.36	775,245.26	2,102,197.77	739,216.77	0.00	107,685.73			0.00	0.00	45,146,233.81
	3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	3200 Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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
	3550 Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	108,372.92	0.00	2,350.00	0.00	0.00	0.00	0.00			0.00	0.00	110,722.92
	4850 Migrant 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	15,017,857.54	363,942.32	0.00	151,718.94	872,604.76	0.00	0.00			0.00	0.00	16,406,123.56
6000 ROC/P		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100 Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		56,094,377.17	1,023,490.68	777,595.26	2,253,916.71	1,611,821.53	0.00	107,685.73	0.00	0.00	0.00	0.00	61,868,887.08

* Functions 7100-7199 for goals 8100 and 8500

Goal		Type of Program	Allocated Support Costs (Based on factors Input on Form PCRAF)			Total
			Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals						
	0001	Pre-Kindergarten	401,059.15	310,479.01	0.00	711,538.16
	1110	Regular Education, K-12	4,239,119.07	6,706,346.71	686,978.16	11,612,443.94
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00
	Other Goals	5000-5999	Special Education (allocated to 5001)	2,204,464.27	1,024,580.75	331,492.14
6000		ROC/P	0.00	0.00	0.00	0.00
7110		Nonagency - Educational	0.00	0.00	0.00	0.00
7150		Nonagency - Other	0.00	0.00	0.00	0.00
Other Funds	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
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			6,844,642.49	8,041,406.47	998,470.30	15,884,519.26

A. Central Administration Costs in General Fund and Charter Schools Funds			
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		1,269,779.72
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		20,840.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		6,710,438.99
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		1,279,831.92
5	Total Central Administration Costs in General Fund and Charter Schools Funds		9,280,890.63
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds			
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		61,868,887.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)		15,884,519.26
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		77,753,406.34
C. Direct Charged Costs in Other Funds			
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		1,760,393.23
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		3,812,501.26
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		5,572,894.49
D. Total Direct Charged and Allocated Costs (B3 + C5)			83,326,300.83
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)			11.14%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,902,672.79		1,902,672.79
Other Outgo (Objects 1000 - 7999)				299,024.00	299,024.00
Total Other Costs	0.00	0.00	1,902,672.79	299,024.00	2,201,696.79

	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)	FTE Factor(s)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	279,399.27	0.00		1,996,616.90	4,568,626.32	8,041,406.47	0.00	998,470.30
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten	1.00			1.00	1.00			
1110 Regular Education, K-12	2.00	7.00		20.00	9.50	10.00		167.00
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	1.00			1.00	8.50	33.00		83.00
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	4.00	7.00		22.00	19.00	259.00	0.00	250.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	206,692.28	0.00	0.00	0.00	361,784.91	4,430,361.29		4,998,838.48
2000-2999	Classified Salaries	195,171.55	0.00	0.00	0.00	250,909.07	2,780,613.04		3,226,693.66
3000-3999	Employee Benefits	150,079.88	0.00	0.00	0.00	273,739.14	3,192,893.53		3,616,712.55
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	100,409.69		109,612.55
5000-5999	Services and Other Operating Expenditures	129,436.96	0.00	0.00	0.00	0.00	4,324,829.36		4,454,266.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	690,583.53	0.00	0.00	0.00	886,433.12	14,829,106.91	0.00	16,406,123.56
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	1,738.00	0.00	0.00	0.00	0.00	0.00		1,738.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	3,560,537.25							3,560,537.25
	TOTAL COSTS	3,562,275.25	0.00	0.00	0.00	886,433.12	14,829,106.91	0.00	19,968,398.81
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	123,223.76	30,965.54		154,189.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	42,907.58	614,730.98		657,638.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	59,002.30	304,000.62		363,002.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	499,696.41		499,696.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	225,133.64	1,449,393.55	0.00	1,674,527.19
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	1,738.00	0.00	0.00	0.00	0.00	0.00		1,738.00
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,738.00	0.00	0.00	0.00	0.00	0.00	0.00	1,738.00
	TOTAL BEFORE OBJECT 8980	1,738.00	0.00	0.00	0.00	225,133.64	1,449,393.55	0.00	1,676,265.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,676,265.19
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	206,692.28	0.00	0.00	0.00	238,561.15	4,399,395.75		4,844,649.18

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	195,171.55	0.00	0.00	0.00	208,001.49	2,165,882.06		2,569,055.10
3000-3999	Employee Benefits	150,079.88	0.00	0.00	0.00	214,736.84	2,888,892.91		3,253,709.63
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	100,409.69		109,612.55
5000-5999	Services and Other Operating Expenditures	129,436.96	0.00	0.00	0.00	0.00	3,825,132.95		3,954,569.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	690,583.53	0.00	0.00	0.00	661,299.48	13,379,713.36	0.00	14,731,596.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,560,537.25	0.00	0.00	0.00	661,299.48	13,379,713.36	0.00	3,560,537.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	3,560,537.25	0.00	0.00	0.00	0.00	0.00	0.00	3,560,537.25
	TOTAL COSTS	4,251,120.78	0.00	0.00	0.00	661,299.48	13,379,713.36	0.00	18,292,133.62
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	4,198.21	115,826.98		120,025.19
2000-2999	Classified Salaries	62,529.00	0.00	0.00	0.00	46,871.87	428,746.75		538,147.62
3000-3999	Employee Benefits	28,054.30	0.00	0.00	0.00	35,048.35	363,451.25		426,553.90
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	60,938.91		70,141.77
5000-5999	Services and Other Operating Expenditures	(4,120.04)	0.00	0.00	0.00	0.00	85,779.41		81,659.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	95,666.12	0.00	0.00	0.00	86,118.43	1,054,743.30	0.00	1,236,527.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	95,666.12	0.00	0.00	0.00	86,118.43	1,054,743.30	0.00	1,236,527.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								7,409,024.39
	TOTAL COSTS								8,645,552.24

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

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: South County (PA)

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

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

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

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

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	State and Local	Local Only
Provide the condition number, if any, to be used in the calculation below:		
Total exempt reductions	0.00	0.00

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

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

SELPA:

South County (PA)

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

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

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

Increase in funding (if difference is positive)

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

Current year funding (IDEA Section 619 - Resource 3315)

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A

Column B

Column C

SELPA: South County (PA)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

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

- a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (A2c/A2d)

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Comparison Year 2022-23	Difference (A - B)
19,968,398.81		
1,676,265.19		
18,292,133.62	12,989,642.47	
	12,989,642.47	
	0.00	
	0.00	
18,292,133.62	12,989,642.47	5,302,491.15

Actual FY 2023-24	Comparison Year 22-23	Difference
19,968,398.81		
1,676,265.19		
18,292,133.62	12,989,642.47	
	12,989,642.47	
	0.00	
	0.00	
18,292,133.62	12,989,642.47	
727.00	682.00	
25,161.12	19,046.40	6,114.72

Actual

Comparison Year

SELPA: South County (PA)

	FY 2023-24	21-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources			
Add/Less: Adjustments required for MOE calculation	8,645,552.24	7,515,784.02	
Comparison year's expenditures, adjusted for MOE calculation			
Less: Exempt reduction(s) from SECTION 1		7,515,784.02	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources		0.00	
	8,645,552.24	7,515,784.02	1,129,768.22

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

	Actual FY 2023-24	Comparison Year 21-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources			
Add/Less: Adjustments required for MOE calculation	8,645,552.24	7,515,784.02	
Comparison year's expenditures, adjusted for MOE			
Less: Exempt reduction(s) from SECTION 1		7,515,784.02	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources		0.00	
b. Special education unduplicated pupil count	8,645,552.24	7,515,784.02	
c. Per capita local expenditures(B2a/ B2b)	727.00	682.00	
	11,392.09	11,020.21	871.88

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

MARILYN ADRIANZEN	619-428-4476
Contact Name	Telephone Number
CHIEF BUSINESS OFFICIAL	marilyn.adrianzen@syzschools.org
Title	Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: South County (PA)

SELPA:

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA: South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	300,103.58	0.00	0.00	0.00	506,892.03	4,370,273.50		5,177,269.11
2000-2999	Classified Salaries	282,331.97	0.00	0.00	0.00	274,607.60	2,495,605.00		3,052,544.57
3000-3999	Employee Benefits	238,931.60	0.00	0.00	0.00	324,330.55	3,270,313.56		3,833,575.71
4000-4999	Books and Supplies	5,000.00	0.00	0.00	0.00	0.00	96,000.00		101,000.00
5000-5999	Serv ices and Other Operating Expenditures	0.00	0.00	0.00	0.00	666.00	2,500,000.00		2,500,666.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	826,367.15	0.00	0.00	0.00	1,106,496.18	12,732,192.06	0.00	14,665,055.39
7310	Transfers of Indirect Costs	80,433.00	0.00	0.00	0.00	0.00	0.00		80,433.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	80,433.00	0.00	0.00	0.00	0.00	0.00	0.00	80,433.00
	TOTAL COSTS	906,800.15	0.00	0.00	0.00	1,106,496.18	12,732,192.06	0.00	14,745,488.39
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	300,103.58	0.00	0.00	0.00	188,171.40	4,319,534.50		4,807,809.48
2000-2999	Classified Salaries	282,331.97	0.00	0.00	0.00	274,607.60	2,099,850.91		2,656,790.48
3000-3999	Employee Benefits	238,931.60	0.00	0.00	0.00	269,947.29	2,977,020.54		3,485,899.43
4000-4999	Books and Supplies	5,000.00	0.00	0.00	0.00	0.00	96,000.00		101,000.00
5000-5999	Serv ices and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	2,500,000.00		2,500,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	826,367.15	0.00	0.00	0.00	732,726.29	11,992,405.95	0.00	13,551,499.39
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	826,367.15	0.00	0.00	0.00	732,726.29	11,992,405.95	0.00	13,551,499.39
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								13,551,499.39
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	95,052.91		95,052.91
2000-2999	Classified Salaries	88,000.46	0.00	0.00	0.00	76,228.71	778,225.62		942,454.79
3000-3999	Employee Benefits	51,438.81	0.00	0.00	0.00	52,046.02	538,637.78		642,122.61
4000-4999	Books and Supplies	5,000.00	0.00	0.00	0.00	0.00	0.00		5,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	144,439.27	0.00	0.00	0.00	128,274.73	1,411,916.31	0.00	1,684,630.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	144,439.27	0.00	0.00	0.00	128,274.73	1,411,916.31	0.00	1,684,630.31
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								8,783,566.06
	TOTAL COSTS								10,468,196.37

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	206,692.28	0.00	0.00	0.00	361,784.91	4,430,361.29	0.00		4,998,838.48
2000-2999	Classified Salaries	195,171.55	0.00	0.00	0.00	250,909.07	2,780,613.04	0.00		3,226,693.66
3000-3999	Employee Benefits	150,079.88	0.00	0.00	0.00	273,739.14	3,192,893.53	0.00		3,616,712.55
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	100,409.69	0.00		109,612.55
5000-5999	Services and Other Operating Expenditures	129,436.96	0.00	0.00	0.00	0.00	4,324,829.36	0.00		4,454,266.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	690,583.53	0.00	0.00	0.00	886,433.12	14,829,106.91	0.00	0.00	16,406,123.56
7310	Transfers of Indirect Costs	1,738.00	0.00	0.00	0.00	0.00	0.00	0.00		1,738.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,560,537.25	0.00	0.00	0.00	0.00	0.00	0.00		3,560,537.25
	TOTAL COSTS	1,738.00	0.00	0.00	0.00	886,433.12	14,829,106.91	0.00	0.00	16,407,861.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	123,223.76	30,965.54	0.00		154,189.30
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	42,907.58	614,730.98	0.00		657,638.56
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	59,002.30	304,000.62	0.00		363,002.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	499,696.41	0.00		499,696.41
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	225,133.64	1,449,393.55	0.00	0.00	1,674,527.19
7310	Transfers of Indirect Costs	1,738.00	0.00	0.00	0.00	0.00	0.00	0.00		1,738.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,738.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,738.00
	TOTAL BEFORE OBJECT 8980	1,738.00	0.00	0.00	0.00	225,133.64	1,449,393.55	0.00	0.00	1,676,265.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,676,265.19

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	206,692.28	0.00	0.00	0.00	238,561.15	4,399,395.75	0.00		4,844,649.18
2000-2999	Classified Salaries	195,171.55	0.00	0.00	0.00	208,001.49	2,165,882.06	0.00		2,569,055.10
3000-3999	Employee Benefits	150,079.88	0.00	0.00	0.00	214,736.84	2,888,892.91	0.00		3,253,709.63
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	100,409.69	0.00		109,612.55
5000-5999	Services and Other Operating Expenditures	129,436.96	0.00	0.00	0.00	0.00	3,825,132.95	0.00		3,954,569.91
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	690,583.53	0.00	0.00	0.00	661,299.48	13,379,713.36	0.00	0.00	14,731,596.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,560,537.25								3,560,537.25
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	690,583.53	0.00	0.00	0.00	661,299.48	13,379,713.36	0.00	0.00	14,731,596.37
	TOTAL COSTS									0.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	4,198.21	115,826.98	0.00		120,025.19
2000-2999	Classified Salaries	62,529.00	0.00	0.00	0.00	46,871.87	428,746.75	0.00		538,147.62
3000-3999	Employee Benefits	28,054.30	0.00	0.00	0.00	35,048.35	363,451.25	0.00		426,553.90
4000-4999	Books and Supplies	9,202.86	0.00	0.00	0.00	0.00	60,938.91	0.00		70,141.77
5000-5999	Services and Other Operating Expenditures	(4,120.04)	0.00	0.00	0.00	0.00	85,779.41	0.00		81,659.37
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	95,666.12	0.00	0.00	0.00	86,118.43	1,054,743.30	0.00	0.00	1,236,527.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	95,666.12	0.00	0.00	0.00	86,118.43	1,054,743.30	0.00	0.00	1,236,527.85

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,409,024.39
	TOTAL COSTS									8,645,552.24

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

SELPA: South County (PA)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

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

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

SELPA:

South County (PA)

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

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

If (b) is greater than (a).

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

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

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

(c)
0.00 (d)

If (b) is less than (a).

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

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

(e)
0.00 (f)

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

SELPA: South County (PA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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

Column A	Column B	Column C
Budgeted Amounts (L.B-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
14,745,488.39		
1,193,989.00		
13,551,499.39	14,731,598.37 (2,650,205.53) <u>12,081,390.84</u> <u>0.00</u> <u>0.00</u>	
13,551,499.39	12,081,390.84	1,470,108.55

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

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

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

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

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

Budgeted Amounts	Comparison Year	Difference
FY 2024-25	2023-24	
14,745,488.39		
1,193,989.00		
13,551,499.39	14,731,596.37	
	(2,650,205.53)	
	12,081,390.84	
	0.00	
	0.00	
13,551,499.39	12,081,390.84	
727.00	727.00	
18,640.30	16,618.14	2,022.16

SELPA: South County (PA)

B. LOCAL EXPENDITURES ONLY METHOD

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

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

Budget FY 2024-25	Comparison Year 2023-24	Difference
10,468,196.37	8,645,552.24	
	8,645,552.24	
	0.00	
	0.00	
10,468,196.37	8,645,552.24	1,822,644.13

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

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Budget FY 2024-25	Comparison Year 2023-24	Difference
10,468,196.37	7,515,784.02	
	7,515,784.02	
	0.00	
	0.00	
10,468,196.37	7,515,784.02	
727.00	727.00	
14,399.17	10,338.08	4,061.09

MARILYN ADRIANZEN

Contact Name

CHIEF BUSINESS OFFICIAL

Title

619-428-4476

Telephone Number

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Email Address

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: South County (PA)

Object Code	Description	San Diego County Office of Education (PA00)	Chula Vista Elementary (PA01)	Coronado Unified (PA02)	National Elementary (PA03)	San Ysidro Elementary (PA04)	South Bay Union Elementary (PA05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA:

South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: South County (PA)

Object Code	Description	Sweetwater Union High (PA06)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
	Transfers of Indirect Costs			0.00
7310	Transfers of Indirect Costs - Interfund			0.00
7350	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDPLICATED PUPIL COUNT				
				0.00

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

San Ysidro Elementary
San Diego County

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

37 68379 0000000
Form SIAA
E8AJ4TCBZG(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	73,191.50	0.00	0.00	(179,728.00)				
Other Sources/Uses Detail					54,637.00	0.00		
Fund Reconciliation							255,965.81	1,538,132.39
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	83,063.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	93,468.70
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(73,191.50)	96,665.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	107,399.67
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
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
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						

San Ysidro Elementary
San Diego County

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	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							1,538,132.39	460.44
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	54,637.00		
Fund Reconciliation							0.00	54,637.00
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
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							12,010,289.17	12,010,289.17
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
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								

San Ysidro Elementary
San Diego County

Unaudited Actuals
2023-24 Unaudited Actuals
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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	73,191.50	(73,191.50)	179,728.00	(179,728.00)	54,637.00	54,637.00	13,804,387.37	13,804,387.37