



**2022-23**  
**UNAUDITED ACTUALS**  
**STATE FINANCIAL REPORT**

**BOARD APPROVED SEPTEMBER 6, 2023**

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INTER-OFFICE CORRESPONDENCE  
Long Beach Unified School District

Date : September 6, 2023  
To: Members, Board of Education  
Jill Baker, Superintendent  
From: Yumi Takahashi, Chief Business and Financial Officer  
Renee Arkus, Executive Director, Fiscal Services  
Subject: 2022-2023 Unaudited Actuals

The Unaudited Actuals Report is the District's final financial report for fiscal year 2022-2023. Education code 42100 requires that the governing board of each school district approve its Unaudited Actuals Report for the preceding fiscal year by September 15.

**Highlights of the Unaudited Actuals Financial Report**

Highlights will focus on the General Fund, the District's main operating fund. The General Fund, specifically the unrestricted general fund, covers the cost of the District's most basic and critical operations.

Revenues:

Revenues for the unrestricted general fund were \$880.3 million, \$11.8 million higher than anticipated in June. The increase was largely in local revenues, particularly interest income, which came in \$11.2 million higher than expected.

Restricted revenue was approximately \$42 million higher than anticipated as the dramatic reduction to the Arts, Music and Instructional Materials and the Learning Recovery Emergency block grants, proposed in Governor Newsom's May Revision, did not materialize. It was proposed that the Arts, Music, and Instructional Materials Block grant would be reduced by \$20 million (from \$40 million) and the Learning Recovery Block Grant would be reduced by \$30 million (from \$95 million). Instead, the Arts, Music, and Instructional Materials Block

grant was reduced by \$2.0 million and the Learning Recovery Block Grant was reduced by \$7.0 million. This is good news as these grants can be used for a wide range of purposes and funding from these grants will be able to assist in budget stabilization in future years.

#### Expenditures:

Expenditures for the unrestricted general fund were \$831 million, higher than anticipated in June by \$3.6 million. Higher expenditures were seen in contracted services for capital projects, as work previously planned to occur in the next fiscal year occurred in 2022-23. Utilities expenses came in higher than expected during the second half of 2022-23.

Restricted expenditures included \$101 million of COVID-related support activities funded through state and federal relief programs. These activities included professional development for teachers, additional staffing at schools supporting literacy and interventions, the Student Success Initiative, tutoring, and mental health services. The District also invested in infrastructure, including replacing classroom furniture, installing water bottle filling stations, playground equipment and shade structures.

#### Unrestricted Ending Balances:

The unrestricted general fund balance for 2022-23 is \$409.5 million, \$8.1 million higher than anticipated in June. This is positive news, as the ending balance is the gauge of the District's fiscal health. It also provides a tool to address adverse or uncertain economic circumstances, which are described below.

### **Considerations for the Future**

Enrollment and attendance loss continue to present a dual challenge operationally and financially for the District. Enrollment loss from 2021-22 to 2022-23 was 2.6%, or 1,680 students. The District's 2023-24 budget includes an assumption of 2.6% ongoing enrollment loss. The District's attendance rate in 2022-23 was 90.5%, down from a pre-pandemic norm of 95-96%. Every 1% reduction in enrollment or the attendance rate represents approximately \$8.0 million in lost revenue. In addition, expenses are projected to rise in areas such as health benefits, employee retirement costs, utilities, contracts and supplies. Any negotiated salary increases for 2023-24 and beyond will also increase projected expenditures.

We also note the expiration of one-time funding. The District has made significant investments in programs to support students, as seen in the [Supplemental Resources by Program document](#), utilizing one-time state and federal funds, which expire within the next year. Funding must be identified to continue programs that demonstrate a track record of benefiting students.

The District's healthy ending balances will help maintain stability as projections show us entering an era of deficit spending soon, where expenditures begin to exceed revenues. In anticipation of these challenging financial times ahead, the Board has committed \$335 million of the 2023-24 unrestricted ending balance for the purpose of saving jobs and preserving services for students while fiscal stabilization plans are enacted.

### **Next Steps**

If approved by the Board, the Unaudited Actuals report will be filed with the Los Angeles County Office of Education and provided to the District's external auditors. The audit of the 2022-2023 financials and other compliance items will be completed in the fall and presented to the Board by January 2024.

The First Interim Financial Report, which contains a review of year-to-date revenues and expenditures for 2023-24 as well as an updated multi-year forecast, will be presented to the Board on December 6, 2023. At this time, adjusted enrollment and attendance numbers based on actual 2023-24 data will be utilized to the extent that there is a variance from projections.

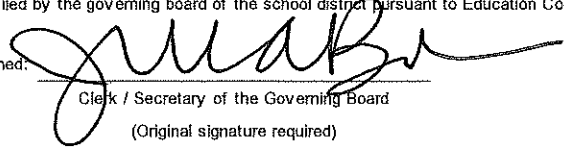
Please do not hesitate to contact us should you have any questions.

cc: Senior Team

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 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 06, 2023

To the Superintendent of Public Instruction:

2022-23 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:

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G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	



PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	836,327,046.47	0.00	836,327,046.47	864,021,944.00	0.00	864,021,944.00	3.3%
2) Federal Revenue		8100-8299	0.00	161,926,598.89	161,926,598.89	0.00	206,565,005.00	206,565,005.00	27.6%
3) Other State Revenue		8300-8599	18,540,406.49	307,774,185.91	326,314,592.40	13,809,297.00	196,730,345.00	210,539,642.00	-35.5%
4) Other Local Revenue		8600-8799	25,420,835.15	12,403,903.56	37,824,738.71	13,768,884.00	9,375,377.00	23,144,261.00	-38.8%
5) TOTAL, REVENUES			880,288,288.11	482,104,688.36	1,362,392,976.47	891,600,125.00	412,670,727.00	1,304,270,852.00	-4.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	340,913,898.19	150,080,439.54	490,994,337.73	340,406,924.00	160,732,280.00	501,139,204.00	2.1%
2) Classified Salaries		2000-2999	97,283,360.18	43,058,830.94	140,342,191.12	102,938,974.00	36,770,957.00	139,709,931.00	-0.5%
3) Employee Benefits		3000-3999	196,644,248.05	124,083,187.76	320,727,435.81	205,654,630.50	136,857,583.00	342,512,213.50	6.8%
4) Books and Supplies		4000-4999	12,466,424.41	57,292,560.64	69,758,985.05	26,599,614.00	83,886,764.00	110,486,378.00	58.4%
5) Services and Other Operating Expenditures		5000-5999	63,388,025.45	100,253,912.56	163,641,938.01	64,745,588.00	111,549,119.00	176,294,707.00	7.7%
6) Capital Outlay		6000-6999	4,113,308.00	8,198,821.33	12,312,129.33	5,483,000.00	20,243,631.00	25,726,631.00	109.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	285,407.00	1,090,773.60	1,376,180.60	150,000.00	1,111,599.00	1,261,599.00	-8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,573,994.51)	14,882,208.37	(1,691,786.14)	(16,972,355.00)	15,363,284.00	(1,609,071.00)	-4.9%
9) TOTAL, EXPENDITURES			698,520,676.77	498,940,734.74	1,197,461,411.51	729,006,375.50	566,515,217.00	1,295,521,592.50	8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			181,767,611.34	(16,836,046.38)	164,931,564.96	162,593,749.50	(153,844,490.00)	8,749,259.50	-94.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(132,495,808.07)	132,495,808.07	0.00	(137,050,769.00)	137,050,769.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(139,495,808.07)	132,495,808.07	(7,000,000.00)	(144,050,769.00)	137,050,769.00	(7,000,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,271,803.27	115,659,761.69	157,931,564.96	18,542,980.50	(16,793,721.00)	1,749,259.50	-98.9%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	367,277,908.31	80,581,761.06	447,859,669.37	409,549,711.58	196,241,522.75	605,791,234.33	35.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund  
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			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)			367,277,908.31	80,581,761.06	447,859,669.37	409,549,711.58	196,241,522.75	605,791,234.33	35.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,277,908.31	80,581,761.06	447,859,669.37	409,549,711.58	196,241,522.75	605,791,234.33	35.3%
2) Ending Balance, June 30 (E + F1e)			409,549,711.58	196,241,522.75	605,791,234.33	428,092,692.08	179,447,801.75	607,540,493.83	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	392,700.00	0.00	392,700.00	392,700.00	0.00	392,700.00	0.0%
Stores		9712	744,289.63	0.00	744,289.63	850,000.00	0.00	850,000.00	14.2%
Prepaid Items		9713	2,826,922.11	15,850.45	2,842,772.56	1,500,000.00	0.00	1,500,000.00	-47.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	196,225,672.30	196,225,672.30	0.00	179,447,801.75	179,447,801.75	-8.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	335,000,000.00	0.00	335,000,000.00	335,000,000.00	0.00	335,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	24,089,228.00	0.00	24,089,228.00	26,050,432.00	0.00	26,050,432.00	8.1%
Unassigned/Unappropriated Amount		9790	46,496,571.84	0.00	46,496,571.84	64,299,560.08	0.00	64,299,560.08	38.3%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	448,531,544.89	199,207,003.59	647,738,548.48				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	392,700.00	0.00	392,700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,948,369.74	131,340.38	9,079,710.12				
4) Due from Grantor Government		9290	2,030,815.61	65,196,387.12	67,227,202.73				
5) Due from Other Funds		9310	997,506.37	0.00	997,506.37				
6) Stores		9320	744,289.63	0.00	744,289.63				
7) Prepaid Expenditures		9330	2,826,922.11	15,850.45	2,842,772.56				
8) Other Current Assets		9340	28,558.74	0.00	28,558.74				

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9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			464,500,707.09	264,550,581.54	729,051,288.63				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	41,230,909.55	46,768,586.55	87,999,496.10				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	13,720,085.96	21,540,472.24	35,260,558.20				
6) TOTAL, LIABILITIES			54,950,995.51	68,309,058.79	123,260,054.30				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			409,549,711.58	196,241,522.75	605,791,234.33				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	573,950,400.00	0.00	573,950,400.00	471,774,423.00	0.00	471,774,423.00	-17.8%
Education Protection Account State Aid - Current Year		8012	55,507,030.00	0.00	55,507,030.00	196,838,686.00	0.00	196,838,686.00	254.6%
State Aid - Prior Years		8019	161,498.00	0.00	161,498.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	423,176.91	0.00	423,176.91	476,854.00	0.00	476,854.00	12.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	954,163.94	0.00	954,163.94	2,148,582.00	0.00	2,148,582.00	125.2%
County & District Taxes									
Secured Roll Taxes		8041	99,719,080.74	0.00	99,719,080.74	130,674,560.00	0.00	130,674,560.00	31.0%
Unsecured Roll Taxes		8042	1,292,107.41	0.00	1,292,107.41	2,909,560.00	0.00	2,909,560.00	125.2%
Prior Years' Taxes		8043	5,936,105.09	0.00	5,936,105.09	13,201,444.00	0.00	13,201,444.00	122.4%
Supplemental Taxes		8044	4,562,637.46	0.00	4,562,637.46	6,194,880.00	0.00	6,194,880.00	35.8%
Education Revenue Augmentation Fund (ERAF)		8045	59,240,182.88	0.00	59,240,182.88	7,461,886.00	0.00	7,461,886.00	-87.4%

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			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	35,401,221.81	0.00	35,401,221.81	32,950,483.00	0.00	32,950,483.00	-6.9%
Penalties and Interest from Delinquent Taxes		8048	62,265.95	0.00	62,265.95	168,340.00	0.00	168,340.00	170.4%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	53,592.56	0.00	53,592.56	73,767.00	0.00	73,767.00	37.6%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(26,796.28)	0.00	(26,796.28)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			837,236,666.47	0.00	837,236,666.47	864,873,465.00	0.00	864,873,465.00	3.3%
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	(909,620.00)	0.00	(909,620.00)	(851,521.00)	0.00	(851,521.00)	-6.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			836,327,046.47	0.00	836,327,046.47	864,021,944.00	0.00	864,021,944.00	3.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,628,071.79	13,628,071.79	0.00	13,481,232.00	13,481,232.00	-1.1%
Special Education Discretionary Grants		8182	0.00	4,478,632.53	4,478,632.53	0.00	1,394,843.00	1,394,843.00	-68.9%
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	411,908.13	411,908.13	0.00	357,866.00	357,866.00	-13.1%
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		41,654,094.31	41,654,094.31		32,199,297.00	32,199,297.00	-22.7%
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		3,306,357.83	3,306,357.83		3,427,995.00	3,427,995.00	3.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		643,888.70	643,888.70		2,598,070.00	2,598,070.00	303.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,254,457.94	3,254,457.94		3,352,656.00	3,352,656.00	3.0%
Career and Technical Education	3500-3599	8290		547,099.27	547,099.27		867,261.00	867,261.00	58.5%
All Other Federal Revenue	All Other	8290	0.00	94,002,088.39	94,002,088.39	0.00	148,885,785.00	148,885,785.00	58.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	161,926,598.89	161,926,598.89	0.00	206,565,005.00	206,565,005.00	27.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		60,494,615.00	60,494,615.00		63,467,219.00	63,467,219.00	4.9%
Prior Years	6500	8319		1,400,602.00	1,400,602.00		0.00	0.00	-100.0%
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		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,746,375.00	0.00	2,746,375.00	2,700,000.00	0.00	2,700,000.00	-1.7%
Lottery - Unrestricted and Instructional Materials		8560	12,363,817.79	6,215,969.09	18,579,786.88	10,810,759.00	4,260,711.00	15,071,470.00	-18.9%
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		14,342,185.66	14,342,185.66		15,381,224.00	15,381,224.00	7.2%
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		1,948,905.81	1,948,905.81		5,562,478.00	5,562,478.00	185.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		772,930.00	772,930.00		750,000.00	750,000.00	-3.0%
All Other State Revenue	All Other	8590	3,430,213.70	222,598,978.35	226,029,192.05	298,538.00	107,308,713.00	107,607,251.00	-52.4%
<b>TOTAL, OTHER STATE REVENUE</b>			18,540,406.49	307,774,185.91	326,314,592.40	13,809,297.00	196,730,345.00	210,539,642.00	-35.5%
<b>OTHER LOCAL REVENUE</b>									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,151.00	0.00	2,151.00	20,000.00	0.00	20,000.00	829.8%
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	997,730.25	27,272.50	1,025,002.75	1,147,807.00	160,000.00	1,307,807.00	27.6%
Interest		8660	15,948,809.94	3,759.35	15,952,569.29	6,000,000.00	30,000.00	6,030,000.00	-62.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
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	26,796.28	0.00	26,796.28	0.00	0.00	0.00	-100.0%
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	8,445,347.68	12,372,871.71	20,818,219.39	6,601,077.00	9,185,377.00	15,786,454.00	-24.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/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			25,420,835.15	12,403,903.56	37,824,738.71	13,768,884.00	9,375,377.00	23,144,261.00	-38.8%
TOTAL, REVENUES			880,288,288.11	482,104,688.36	1,362,392,976.47	891,600,125.00	412,670,727.00	1,304,270,852.00	-4.3%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	278,885,375.88	98,146,578.34	377,031,954.22	276,537,672.00	107,813,428.00	384,351,100.00	1.9%
Certificated Pupil Support Salaries		1200	24,373,615.51	18,103,738.83	42,477,354.34	26,672,302.00	16,482,006.00	43,154,308.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	29,379,738.23	10,603,915.75	39,983,653.98	28,850,621.00	9,409,850.00	38,260,471.00	-4.3%
Other Certificated Salaries		1900	8,275,168.57	23,226,206.62	31,501,375.19	8,346,329.00	27,026,996.00	35,373,325.00	12.3%
TOTAL, CERTIFICATED SALARIES			340,913,898.19	150,080,439.54	490,994,337.73	340,406,924.00	160,732,280.00	501,139,204.00	2.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	15,711,496.87	10,365,214.57	26,076,711.44	15,690,845.00	8,360,269.00	24,051,114.00	-7.8%
Classified Support Salaries		2200	30,205,648.75	15,736,362.76	45,942,011.51	31,507,937.00	14,198,371.00	45,706,308.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	24,365,814.75	7,743,986.89	32,109,801.64	27,132,036.00	7,089,332.00	34,221,368.00	6.6%
Clerical, Technical and Office Salaries		2400	22,779,613.81	4,454,852.32	27,234,466.13	24,673,144.00	3,121,767.00	27,794,911.00	2.1%
Other Classified Salaries		2900	4,220,786.00	4,758,414.40	8,979,200.40	3,935,012.00	4,001,218.00	7,936,230.00	-11.6%
TOTAL, CLASSIFIED SALARIES			97,283,360.18	43,058,830.94	140,342,191.12	102,938,974.00	36,770,957.00	139,709,931.00	-0.5%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	64,098,760.98	67,232,884.48	131,331,645.46	64,634,379.50	75,232,147.00	139,866,526.50	6.5%
PERS		3201-3202	19,381,544.88	9,551,985.47	28,933,530.35	22,574,084.00	10,370,315.00	32,944,399.00	13.9%
OASDI/Medicare/Alternative		3301-3302	11,185,451.46	5,649,648.12	16,835,099.58	11,725,409.00	5,442,194.00	17,167,603.00	2.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	81,819,884.98	32,739,219.36	114,559,104.34	87,449,829.00	37,167,159.00	124,616,988.00	8.8%
Unemployment Insurance		3501-3502	2,198,177.20	940,131.19	3,138,308.39	270,549.00	100,051.00	370,600.00	-88.2%
Workers' Compensation		3601-3602	8,621,891.67	4,006,213.12	12,628,104.79	8,576,175.50	4,120,425.00	12,696,600.50	0.5%
OPEB, Allocated		3701-3702	690,158.68	312,940.54	1,003,099.22	598,543.00	288,158.00	886,701.00	-11.6%
OPEB, Active Employees		3751-3752	8,645,128.20	3,650,165.48	12,295,293.68	9,825,661.50	4,137,134.00	13,962,795.50	13.6%
Other Employee Benefits		3901-3902	3,250.00	0.00	3,250.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>196,644,248.05</b>	<b>124,083,187.76</b>	<b>320,727,435.81</b>	<b>205,654,630.50</b>	<b>136,857,583.00</b>	<b>342,512,213.50</b>	<b>6.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	5,584.23	9,339,065.63	9,344,649.86	0.00	11,946,094.00	11,946,094.00	27.8%
Books and Other Reference Materials		4200	115,278.12	1,257,384.51	1,372,662.63	202,500.00	245,468.00	447,968.00	-67.4%
Materials and Supplies		4300	9,537,138.79	34,625,320.73	44,162,459.52	24,223,123.00	68,857,019.00	93,080,142.00	110.8%
Noncapitalized Equipment		4400	2,784,169.52	10,965,990.08	13,750,159.60	2,173,991.00	1,719,305.00	3,893,296.00	-71.7%
Food		4700	24,253.75	1,104,799.69	1,129,053.44	0.00	1,118,878.00	1,118,878.00	-0.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,466,424.41</b>	<b>57,292,560.64</b>	<b>69,758,985.05</b>	<b>26,599,614.00</b>	<b>83,886,764.00</b>	<b>110,486,378.00</b>	<b>58.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	459,872.72	6,399,375.94	6,859,248.66	500,000.00	7,207,432.00	7,707,432.00	12.4%
Travel and Conferences		5200	800,140.18	1,445,602.45	2,245,742.63	674,912.00	1,077,840.00	1,752,752.00	-22.0%
Dues and Memberships		5300	165,982.18	30,561.33	196,543.51	150,000.00	4,850.00	154,850.00	-21.2%
Insurance		5400 - 5450	4,388.75	958.15	5,346.90	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	15,126,359.12	5,911.08	15,132,270.20	15,063,200.00	106,000.00	15,169,200.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,212,936.28	10,348,661.78	13,561,598.06	5,756,717.00	16,834,908.00	22,591,625.00	66.6%
Transfers of Direct Costs		5710	97,228.84	(97,228.84)	0.00	284,025.00	(284,025.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(594,626.23)	(411,105.08)	(1,005,731.31)	(601,453.00)	(138,300.00)	(739,753.00)	-26.4%
Professional/Consulting Services and Operating Expenditures		5800	40,529,194.58	82,459,882.64	122,989,077.22	39,335,574.00	86,660,224.00	125,995,798.00	2.4%
Communications		5900	3,586,549.03	71,293.11	3,657,842.14	3,582,613.00	80,190.00	3,662,803.00	0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>63,388,025.45</b>	<b>100,253,912.56</b>	<b>163,641,938.01</b>	<b>64,745,588.00</b>	<b>111,549,119.00</b>	<b>176,294,707.00</b>	<b>7.7%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	3,542,193.98	6,129,181.65	9,671,375.63	4,750,000.00	19,258,631.00	24,008,631.00	148.2%
Land Improvements		6170	0.00	34,025.00	34,025.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	102,147.26	102,147.26	0.00	50,000.00	50,000.00	-51.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	179,010.93	1,933,467.42	2,112,478.35	193,000.00	835,000.00	1,028,000.00	-51.3%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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	392,103.09	0.00	392,103.09	540,000.00	100,000.00	640,000.00	63.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,113,308.00</b>	<b>8,198,821.33</b>	<b>12,312,129.33</b>	<b>5,483,000.00</b>	<b>20,243,631.00</b>	<b>25,726,631.00</b>	<b>109.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	12,118.00	0.00	12,118.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	525,212.88	525,212.88	0.00	518,569.00	518,569.00	-1.3%
Payments to County Offices		7142	273,289.00	565,560.72	838,849.72	150,000.00	593,030.00	743,030.00	-11.4%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>285,407.00</b>	<b>1,090,773.60</b>	<b>1,376,180.60</b>	<b>150,000.00</b>	<b>1,111,599.00</b>	<b>1,261,599.00</b>	<b>-8.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(14,882,208.37)	14,882,208.37	0.00	(15,363,284.00)	15,363,284.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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		7350	(1,691,786.14)	0.00	(1,691,786.14)	(1,609,071.00)	0.00	(1,609,071.00)	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,573,994.51)	14,882,208.37	(1,691,786.14)	(16,972,355.00)	15,363,284.00	(1,609,071.00)	-4.9%
TOTAL, EXPENDITURES			698,520,676.77	498,940,734.74	1,197,461,411.51	729,006,375.50	566,515,217.00	1,295,521,592.50	8.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	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	7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,000,000.00	0.00	7,000,000.00	7,000,000.00	0.00	7,000,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(132,495,808.07)	132,495,808.07	0.00	(137,050,769.00)	137,050,769.00	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			(132,495,808.07)	132,495,808.07	0.00	(137,050,769.00)	137,050,769.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(139,495,808.07)	132,495,808.07	(7,000,000.00)	(144,050,769.00)	137,050,769.00	(7,000,000.00)	0.0%

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,921,559.44	0.00	-200.0%
5) TOTAL, REVENUES			9,921,559.44	0.00	-200.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,941,566.01	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	6,472,200.61	0.00	-400.0%
6) Capital Outlay		6000-6999	14,653.55	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			9,428,420.17	0.00	-700.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			493,139.27	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			493,139.27	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,298,444.36	7,791,583.63	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,298,444.36	7,791,583.63	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,298,444.36	7,791,583.63	6.8%
2) Ending Balance, June 30 (E + F1e)			7,791,583.63	7,791,583.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	625.00	0.00	-100.0%
Stores		9712	17,380.19	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	781,233.26	0.00	-100.0%
b) Restricted		9740	6,992,345.18	7,791,583.63	11.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,285,945.03		
c) in Revolving Cash Account		9130	625.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	6,495.47		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	17,380.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	774,737.79		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,106,183.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	314,599.85		
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			314,599.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,791,583.63		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	11,485.32	0.00	-100.0%
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%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	9,910,074.12	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>9,921,559.44</b>	<b>0.00</b>	<b>-200.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	2,905,349.27	0.00	-100.0%
Noncapitalized Equipment		4400	36,216.74	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,941,566.01</b>	<b>0.00</b>	<b>-200.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	49,495.31	0.00	-100.0%
Insurance		5400-5450	3,936.25	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,705.98	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,365,063.07	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,472,200.61</b>	<b>0.00</b>	<b>-400.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	14,653.55	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			14,653.55	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,428,420.17	0.00	-700.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	489,450.00	489,450.00	0.0%
3) Other State Revenue		8300-8599	1,472,444.00	1,593,065.00	8.2%
4) Other Local Revenue		8600-8799	160,950.12	138,000.00	-14.3%
5) TOTAL, REVENUES			2,122,844.12	2,220,515.00	4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,074,261.29	1,084,663.00	1.0%
2) Classified Salaries		2000-2999	226,653.49	165,675.00	-26.9%
3) Employee Benefits		3000-3999	665,716.00	699,294.00	5.0%
4) Books and Supplies		4000-4999	62,407.76	108,922.00	74.5%
5) Services and Other Operating Expenditures		5000-5999	77,333.82	106,886.00	38.2%
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	52,432.25	55,075.00	5.0%
9) TOTAL, EXPENDITURES			2,158,804.61	2,220,515.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,960.49)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,960.49)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	594,238.66	558,278.17	-6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			594,238.66	558,278.17	-6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			594,238.66	558,278.17	-6.1%
2) Ending Balance, June 30 (E + F1e)			558,278.17	558,278.17	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	558,278.17	558,278.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	411,606.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	5,655.61		
4) Due from Grantor Government		9290	160,924.00		
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			578,185.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	19,907.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,907.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			558,278.17		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	489,450.00	489,450.00	0.0%
TOTAL, FEDERAL REVENUE			489,450.00	489,450.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,355,836.00	1,466,065.00	8.1%
All Other State Revenue	All Other	8590	116,608.00	127,000.00	8.9%
TOTAL, OTHER STATE REVENUE			1,472,444.00	1,593,065.00	8.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,417.12	2,000.00	-88.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	143,533.00	136,000.00	-5.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			160,950.12	138,000.00	-14.3%
TOTAL, REVENUES			2,122,844.12	2,220,515.00	4.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	895,833.53	930,973.00	3.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	26,698.53	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,729.23	153,690.00	1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,074,261.29</b>	<b>1,084,663.00</b>	<b>1.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,519.53	0.00	-100.0%
Classified Support Salaries		2200	23,947.56	30,000.00	25.3%
Classified Supervisors' and Administrators' Salaries		2300	82,535.10	75,829.00	-8.1%
Clerical, Technical and Office Salaries		2400	117,779.58	59,846.00	-49.2%
Other Classified Salaries		2900	871.72	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>226,653.49</b>	<b>165,675.00</b>	<b>-26.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	282,156.16	307,151.00	8.9%
PERS		3201-3202	49,864.10	44,732.00	-10.3%
OASDI/Medicare/Alternative		3301-3302	32,839.32	28,403.00	-13.5%
Health and Welfare Benefits		3401-3402	246,226.75	277,761.00	12.8%
Unemployment Insurance		3501-3502	6,499.07	627.00	-90.4%
Workers' Compensation		3601-3602	26,024.66	25,007.00	-3.9%
OPEB, Allocated		3701-3702	2,081.31	1,643.00	-21.1%
OPEB, Active Employees		3751-3752	20,024.63	13,970.00	-30.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>665,716.00</b>	<b>699,294.00</b>	<b>5.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,214.25	11,882.00	436.6%
Materials and Supplies		4300	60,193.51	97,040.00	61.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>62,407.76</b>	<b>108,922.00</b>	<b>74.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,955.44	1,200.00	-75.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,068.75	15,000.00	-37.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,350.43	20,000.00	172.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,574.97	11,553.00	152.5%
Professional/Consulting Services and Operating Expenditures		5800	36,016.00	58,033.00	61.1%
Communications		5900	368.23	1,100.00	198.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,333.82</b>	<b>106,886.00</b>	<b>38.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Debt Service</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	52,432.25	55,075.00	5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,432.25	55,075.00	5.0%
TOTAL, EXPENDITURES			2,158,804.61	2,220,515.00	2.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,311,470.56	33,593,410.00	4.0%
3) Other State Revenue		8300-8599	14,251,271.29	11,195,071.00	-21.4%
4) Other Local Revenue		8600-8799	1,523,921.21	1,292,000.00	-15.2%
5) TOTAL, REVENUES			48,086,663.06	46,080,481.00	-4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	18,049,064.93	17,799,167.00	-1.4%
2) Classified Salaries		2000-2999	6,889,468.29	6,710,080.00	-2.6%
3) Employee Benefits		3000-3999	14,960,119.57	16,218,045.00	8.4%
4) Books and Supplies		4000-4999	2,743,947.28	1,081,484.00	-60.6%
5) Services and Other Operating Expenditures		5000-5999	3,118,035.05	2,480,309.00	-20.5%
6) Capital Outlay		6000-6999	145,087.32	250,000.00	72.3%
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	1,634,076.01	1,545,396.00	-5.4%
9) TOTAL, EXPENDITURES			47,539,798.45	46,084,481.00	-3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			546,864.61	(4,000.00)	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			546,864.61	(4,000.00)	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,466,774.56	5,013,639.17	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,466,774.56	5,013,639.17	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,466,774.56	5,013,639.17	12.2%
2) Ending Balance, June 30 (E + F1e)			5,013,639.17	5,009,639.17	-0.1%
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	5,013,639.17	5,009,639.17	-0.1%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,542,390.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	107,895.03		
4) Due from Grantor Government		9290	4,211,399.68		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,861,685.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,492,357.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	355,688.46		
6) TOTAL, LIABILITIES			3,848,046.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,013,639.17		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	520,191.33	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,791,279.23	33,593,410.00	5.7%
TOTAL, FEDERAL REVENUE			32,311,470.56	33,593,410.00	4.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	24,089.96	0.00	-100.0%
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	12,770,236.33	9,895,071.00	-22.5%
All Other State Revenue	All Other	8590	1,456,945.00	1,300,000.00	-10.8%
TOTAL, OTHER STATE REVENUE			14,251,271.29	11,195,071.00	-21.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	279,000.10	120,000.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	150,000.00	New
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,022,124.06	1,002,000.00	-2.0%
Other Local Revenue					
All Other Local Revenue		8699	222,797.05	20,000.00	-91.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,523,921.21	1,292,000.00	-15.2%
TOTAL, REVENUES			48,086,663.06	46,080,481.00	-4.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	15,149,368.35	14,850,961.00	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,157,685.78	2,140,728.00	-0.8%
Other Certificated Salaries		1900	742,010.80	807,478.00	8.8%
TOTAL, CERTIFICATED SALARIES			18,049,064.93	17,799,167.00	-1.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,193,998.17	3,254,365.00	1.9%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	1,897,272.40	2,087,563.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	399,319.32	238,925.00	-40.2%
Clerical, Technical and Office Salaries		2400	1,398,304.53	1,129,227.00	-19.2%
Other Classified Salaries		2900	573.87	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,889,468.29</b>	<b>6,710,080.00</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,714,604.78	3,985,710.00	-15.5%
PERS		3201-3202	1,415,560.17	2,008,387.00	41.9%
OASDI/Medicare/Alternative		3301-3302	729,119.82	613,736.00	-15.8%
Health and Welfare Benefits		3401-3402	6,690,081.06	8,239,612.00	23.2%
Unemployment Insurance		3501-3502	124,427.46	59,982.00	-51.8%
Workers' Compensation		3601-3602	501,498.67	501,771.00	0.1%
OPEB, Allocated		3701-3702	40,085.04	32,849.00	-18.1%
OPEB, Active Employees		3751-3752	744,742.57	775,998.00	4.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,960,119.57</b>	<b>16,218,045.00</b>	<b>8.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,233.36	21,000.00	105.2%
Materials and Supplies		4300	1,865,082.25	985,984.00	-47.1%
Noncapitalized Equipment		4400	336,339.53	0.00	-100.0%
Food		4700	532,292.14	74,500.00	-86.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,743,947.28</b>	<b>1,081,484.00</b>	<b>-60.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	103,281.43	28,645.00	-72.3%
Dues and Memberships		5300	11,303.56	12,800.00	13.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	200,710.62	172,874.00	-13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,573.99	141,163.00	-29.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	253,868.63	192,200.00	-24.3%
Professional/Consulting Services and Operating Expenditures		5800	2,251,012.80	1,843,877.00	-18.1%
Communications		5900	98,284.02	88,750.00	-9.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,118,035.05</b>	<b>2,480,309.00</b>	<b>-20.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	125,594.00	230,000.00	83.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,493.32	20,000.00	2.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>145,087.32</b>	<b>250,000.00</b>	<b>72.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,634,076.01	1,545,396.00	-5.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,634,076.01</b>	<b>1,545,396.00</b>	<b>-5.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>47,539,798.45</b>	<b>46,084,481.00</b>	<b>-3.1%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,281,442.79	31,544,091.00	-5.2%
3) Other State Revenue		8300-8599	21,957,453.43	22,574,577.00	2.8%
4) Other Local Revenue		8600-8799	2,327,628.99	1,981,415.00	-14.9%
5) TOTAL, REVENUES			57,566,525.21	56,100,083.00	-2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,749,950.89	15,591,219.00	5.7%
3) Employee Benefits		3000-3999	8,330,098.30	9,099,443.00	9.2%
4) Books and Supplies		4000-4999	15,850,856.54	16,436,851.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	1,390,330.25	1,806,975.00	30.0%
6) Capital Outlay		6000-6999	215,035.22	1,837,641.00	754.6%
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	5,277.88	8,600.00	62.9%
9) TOTAL, EXPENDITURES			40,541,549.08	44,780,729.00	10.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,024,976.13	11,319,354.00	-33.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,024,976.13	11,319,354.00	-33.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,117,208.64	34,142,184.77	99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,117,208.64	34,142,184.77	99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,117,208.64	34,142,184.77	99.5%
2) Ending Balance, June 30 (E + F1e)			34,142,184.77	45,461,538.77	33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	1,651,560.66	0.00	-100.0%
Prepaid Items		9713	1,113.78	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,488,960.33	45,461,538.77	39.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,839,720.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	11,270,810.36		
c) in Revolving Cash Account		9130	550.00		
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	195,828.85		
4) Due from Grantor Government		9290	8,171,426.13		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,651,560.66		
7) Prepaid Expenditures		9330	1,113.78		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			36,131,010.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	986,574.14		
2) Due to Grantor Governments		9590	7,062.88		
3) Due to Other Funds		9610	982,318.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	12,870.00		
6) TOTAL, LIABILITIES			1,988,825.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			34,142,184.77		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	30,070,351.26	31,444,091.00	4.6%
Donated Food Commodities		8221	3,111,588.70	0.00	-100.0%
All Other Federal Revenue		8290	99,502.83	100,000.00	0.5%
TOTAL, FEDERAL REVENUE			33,281,442.79	31,544,091.00	-5.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	21,614,454.10	22,114,357.00	2.3%
All Other State Revenue		8590	342,999.33	460,220.00	34.2%
TOTAL, OTHER STATE REVENUE			21,957,453.43	22,574,577.00	2.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,157.00	0.00	-100.0%
Food Service Sales		8634	2,088,553.86	1,885,852.00	-9.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	231,933.96	94,332.00	-59.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,984.17	1,231.00	-75.3%
TOTAL, OTHER LOCAL REVENUE			2,327,628.99	1,981,415.00	-14.9%
TOTAL, REVENUES			57,566,525.21	56,100,083.00	-2.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,666,734.27	8,050,466.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	5,922,043.57	6,289,760.00	6.2%
Clerical, Technical and Office Salaries		2400	982,197.57	1,093,237.00	11.3%
Other Classified Salaries		2900	178,975.48	157,756.00	-11.9%
TOTAL, CLASSIFIED SALARIES			14,749,950.89	15,591,219.00	5.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,942,578.33	3,464,669.00	17.7%
OASDI/Medicare/Alternative		3301-3302	1,077,097.66	1,171,857.00	8.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	3,455,830.53	3,590,171.00	3.9%
Unemployment Insurance		3501-3502	72,505.28	8,083.00	-88.9%
Workers' Compensation		3601-3602	297,312.70	311,669.00	4.8%
OPEB, Allocated		3701-3702	23,747.46	20,257.00	-14.7%
OPEB, Active Employees		3751-3752	461,026.34	532,737.00	15.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,330,098.30</b>	<b>9,099,443.00</b>	<b>9.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,800,792.78	2,211,767.00	22.8%
Noncapitalized Equipment		4400	123,730.63	55,899.00	-54.8%
Food		4700	13,926,333.13	14,169,185.00	1.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,850,856.54</b>	<b>16,436,851.00</b>	<b>3.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,276.92	8,250.00	-19.7%
Dues and Memberships		5300	909.00	1,500.00	65.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	407,372.92	550,000.00	35.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,305.75	105,000.00	4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	367,518.24	415,000.00	12.9%
Professional/Consulting Services and Operating Expenditures		5800	475,273.70	691,225.00	45.4%
Communications		5900	28,673.72	36,000.00	25.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,390,330.25</b>	<b>1,806,975.00</b>	<b>30.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	5,706.54	115,000.00	1,915.2%
Equipment		6400	61,304.34	214,300.00	249.6%
Equipment Replacement		6500	148,024.34	1,508,341.00	919.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>215,035.22</b>	<b>1,837,641.00</b>	<b>754.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	5,277.88	8,600.00	62.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>5,277.88</b>	<b>8,600.00</b>	<b>62.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,541,549.08</b>	<b>44,780,729.00</b>	<b>10.5%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,464,206.55	1,200,000.00	-18.0%
5) TOTAL, REVENUES			1,464,206.55	1,200,000.00	-18.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,464,206.55	1,200,000.00	-18.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,464,206.55	1,200,000.00	-18.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,403,322.35	51,867,528.90	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,403,322.35	51,867,528.90	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,403,322.35	51,867,528.90	2.9%
2) Ending Balance, June 30 (E + F1e)			51,867,528.90	53,067,528.90	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	51,867,528.90	53,067,528.90	2.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	51,355,723.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	511,804.99		
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			51,867,528.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			51,867,528.90		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,464,206.55	1,200,000.00	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,464,206.55	1,200,000.00	-18.0%
TOTAL, REVENUES			1,464,206.55	1,200,000.00	-18.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,690,115.29	2,000,000.00	-70.1%
5) TOTAL, REVENUES			6,690,115.29	2,000,000.00	-70.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,224,550.36	2,872,170.00	134.5%
3) Employee Benefits		3000-3999	693,407.45	1,747,649.00	152.0%
4) Books and Supplies		4000-4999	549,340.92	501,085.00	-8.8%
5) Services and Other Operating Expenditures		5000-5999	11,006,545.87	18,000,000.00	63.5%
6) Capital Outlay		6000-6999	48,431,049.82	227,219,482.00	369.2%
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			61,904,894.42	250,340,386.00	304.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(55,214,779.13)	(248,340,386.00)	349.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	478,354,030.90	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			478,354,030.90	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			423,139,251.77	(248,340,386.00)	-158.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,755,863.81	588,895,115.58	255.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,755,863.81	588,895,115.58	255.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,755,863.81	588,895,115.58	255.3%
2) Ending Balance, June 30 (E + F1e)			588,895,115.58	340,554,729.58	-42.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	971,400.72	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	587,923,714.86	340,554,729.58	-42.1%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	627,416,643.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,554,841.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	971,400.72		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			631,942,884.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	43,047,769.34		
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			43,047,769.34		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			588,895,115.58		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	6,690,098.29	2,000,000.00	-70.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,690,115.29	2,000,000.00	-70.1%
TOTAL, REVENUES			6,690,115.29	2,000,000.00	-70.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,034.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	805,472.09	2,208,704.00	174.2%
Clerical, Technical and Office Salaries		2400	416,044.22	663,466.00	59.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,224,550.36</b>	<b>2,872,170.00</b>	<b>134.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	307,535.52	743,678.00	141.8%
OASDI/Medicare/Alternative		3301-3302	90,654.41	215,048.00	137.2%
Health and Welfare Benefits		3401-3402	238,256.49	657,865.00	176.1%
Unemployment Insurance		3501-3502	5,720.44	5,952.00	4.0%
Workers' Compensation		3601-3602	25,179.36	57,576.00	128.7%
OPEB, Allocated		3701-3702	1,982.27	3,918.00	97.7%
OPEB, Active Employees		3751-3752	24,078.96	63,612.00	164.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>693,407.45</b>	<b>1,747,649.00</b>	<b>152.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	122,450.04	501,085.00	309.2%
Noncapitalized Equipment		4400	426,890.88	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>549,340.92</b>	<b>501,085.00</b>	<b>-8.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,030.00	0.00	-100.0%
Insurance		5400-5450	4,651,476.38	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,927.94	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,105.91	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,229,994.09	18,000,000.00	188.9%
Communications		5900	11.55	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,006,545.87</b>	<b>18,000,000.00</b>	<b>63.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	1,822,978.36	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,504,517.41	227,219,482.00	388.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	103,554.05	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>48,431,049.82</b>	<b>227,219,482.00</b>	<b>369.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>61,904,894.42</b>	<b>250,340,386.00</b>	<b>304.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	478,354,030.90	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
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%
<b>Long-Term Debt Proceeds</b>					
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			478,354,030.90	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			478,354,030.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,602,231.99	4,560,000.00	-0.9%
5) TOTAL, REVENUES			4,602,231.99	4,560,000.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	427,708.92	1,321,000.00	208.9%
6) Capital Outlay		6000-6999	5,000,000.00	4,000,000.00	-20.0%
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			5,427,708.92	5,321,000.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(825,476.93)	(761,000.00)	-7.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(825,476.93)	(761,000.00)	-7.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,539,251.08	2,713,774.15	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,539,251.08	2,713,774.15	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,539,251.08	2,713,774.15	-23.3%
2) Ending Balance, June 30 (E + F1e)			2,713,774.15	1,952,774.15	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,713,774.15	1,952,774.15	-28.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,613,524.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111,133.60		
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			2,724,657.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	10,883.47		
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			10,883.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,713,774.15		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	159,117.90	60,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	4,443,114.09	4,500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				4,602,231.99	4,560,000.00
TOTAL, REVENUES				4,602,231.99	4,560,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	134,909.00	120,000.00	-11.1%
Professional/Consulting Services and Operating Expenditures		5800	292,799.92	1,201,000.00	310.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			427,708.92	1,321,000.00	208.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000,000.00	4,000,000.00	-20.0%
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			5,000,000.00	4,000,000.00	-20.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			5,427,708.92	5,321,000.00	-2.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	72,502,181.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	35,386.01	0.00	-100.0%
5) TOTAL, REVENUES			72,537,567.01	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	72,537,567.01	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			72,537,567.01	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	124.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(124.71)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	72,502,181.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,502,181.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,386.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,386.01	0.00	-100.0%
TOTAL, REVENUES			72,537,567.01	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	72,537,567.01	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			72,537,567.01	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			72,537,567.01	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,149,777.22	8,550,000.00	-35.0%
5) TOTAL, REVENUES			13,149,777.22	8,550,000.00	-35.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	7,000.00	New
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	7,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,149,777.22	8,543,000.00	-35.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,985,588.00	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			1,985,588.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,135,365.22	8,543,000.00	-43.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,165,497.99	57,300,863.21	35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,165,497.99	57,300,863.21	35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,165,497.99	57,300,863.21	35.9%
2) Ending Balance, June 30 (E + F1e)			57,300,863.21	65,843,863.21	14.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	57,300,863.21	65,843,863.21	14.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,806,401.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	494,461.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			57,300,863.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			57,300,863.21		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	11,856,327.36	8,200,000.00	-30.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,293,449.86	350,000.00	-72.9%
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			13,149,777.22	8,550,000.00	-35.0%
TOTAL, REVENUES			13,149,777.22	8,550,000.00	-35.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	7,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,000.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	7,000.00	New
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	1,985,588.00	0.00	-100.0%
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	2022-23 Unaudited Actuals	2023-24 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			1,985,588.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,985,588.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,896,183.00	0.00	-100.0%
3) Other State Revenue		8300-8599	455,665.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	127,722,331.00	102,519,014.00	-19.7%
5) TOTAL, REVENUES			131,074,179.00	102,519,014.00	-21.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	103,406,640.00	103,406,640.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			103,406,640.00	103,406,640.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,667,539.00	(887,626.00)	-103.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,667,539.00	(887,626.00)	-103.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,574,939.00	114,242,478.00	32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,574,939.00	114,242,478.00	32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,574,939.00	114,242,478.00	32.0%
2) Ending Balance, June 30 (E + F1e)			114,242,478.00	113,354,852.00	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	114,242,478.00	113,354,852.00	-0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	114,242,478.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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			114,242,478.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			114,242,478.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	2,896,183.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,896,183.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	455,665.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			455,665.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	93,873,396.00	96,990,253.00	3.3%
Unsecured Roll		8612	4,894,803.00	2,563,434.00	-47.6%
Prior Years' Taxes		8613	3,466,929.00	1,474,199.00	-57.5%
Supplemental Taxes		8614	2,489,853.00	1,419,148.00	-43.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	321,485.00	0.00	-100.0%
Interest		8660	895,014.00	71,980.00	-92.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,780,851.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,722,331.00	102,519,014.00	-19.7%
TOTAL, REVENUES			131,074,179.00	102,519,014.00	-21.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	54,620,000.00	54,620,000.00	0.0%
Bond Interest and Other Service Charges		7434	48,786,640.00	48,786,640.00	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)			103,406,640.00	103,406,640.00	0.0%
TOTAL, EXPENDITURES			103,406,640.00	103,406,640.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	78,544,665.43	83,920,000.00	6.8%
5) TOTAL, REVENUES			78,544,665.43	83,920,000.00	6.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	185,499.19	185,339.00	-0.1%
3) Employee Benefits		3000-3999	104,407.26	106,577.00	2.1%
4) Books and Supplies		4000-4999	77,297.74	67,300.00	-12.9%
5) Services and Other Operating Expenses		5000-5999	88,886,906.27	91,224,152.00	2.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			89,254,110.46	91,583,368.00	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,709,445.03)	(7,663,368.00)	-28.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,000,000.00	7,000,000.00	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			7,000,000.00	7,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(3,709,445.03)	(663,368.00)	-28.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,169,793.74	40,460,348.71	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,169,793.74	40,460,348.71	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,169,793.74	40,460,348.71	-8.4%
2) Ending Net Position, June 30 (E + F1e)			40,460,348.71	39,796,980.71	-1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	40,460,348.71	39,796,980.71	-1.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	84,370,601.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,001,288.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			86,371,889.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,482,835.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	29,428,705.00		
7) TOTAL, LIABILITIES			45,911,540.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			40,460,348.71		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,704,943.79	420,000.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	76,839,638.84	83,470,000.00	8.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82.80	30,000.00	36,131.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,544,665.43	83,920,000.00	6.8%
TOTAL, REVENUES			78,544,665.43	83,920,000.00	6.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	101,762.03	101,602.00	-0.2%
Clerical, Technical and Office Salaries		2400	83,737.16	83,737.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>185,499.19</b>	<b>185,339.00</b>	<b>-0.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,060.17	49,448.00	5.1%
OASDI/Medicare/Alternative		3301-3302	14,190.71	14,178.00	-0.1%
Health and Welfare Benefits		3401-3402	33,772.08	34,000.00	0.7%
Unemployment Insurance		3501-3502	927.50	93.00	-90.0%
Workers' Compensation		3601-3602	3,709.96	3,707.00	-0.1%
OPEB, Allocated		3701-3702	296.76	241.00	-18.8%
OPEB, Active Employees		3751-3752	4,450.08	4,910.00	10.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>104,407.26</b>	<b>106,577.00</b>	<b>2.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,107.76	47,300.00	-35.3%
Noncapitalized Equipment		4400	4,189.98	20,000.00	377.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>77,297.74</b>	<b>67,300.00</b>	<b>-12.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	49.73	1,400.00	2,715.2%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	7,627,013.03	6,200,000.00	-18.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	276,005.06	309,500.00	12.1%
Transfers of Direct Costs - Interfund		5750	172,754.56	1,000.00	-99.4%
Professional/Consulting Services and					
Operating Expenditures		5800	80,809,016.61	84,707,152.00	4.8%
Communications		5900	2,067.28	5,000.00	141.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>88,886,906.27</b>	<b>91,224,152.00</b>	<b>2.6%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>89,254,110.46</b>	<b>91,583,368.00</b>	<b>2.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,000,000.00	7,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,000,000.00	7,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>0.0%</b>
(a - b + c - d + e)					

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Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. ADDITIONS</b>					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
<b>B. DEDUCTIONS</b>					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.0%
<b>D. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>E. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	10,104,828.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,655.17		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			10,110,483.60		
<b>F. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>G. LIABILITIES</b>					
1) Accounts Payable		9500	10,095,295.55		
2) Due to Other Funds		9610	15,188.05		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			10,110,483.60		
<b>H. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>TOTAL ADDITIONS</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
<b>TOTAL DEDUCTIONS</b>					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

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Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	59,290.99	59,290.99	66,712.62	58,840.54	58,840.54	63,835.33
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	59,290.99	59,290.99	66,712.62	58,840.54	58,840.54	63,835.33
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	59,290.99	59,290.99	66,712.62	58,840.54	58,840.54	63,835.33
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	386,217,267.49		386,217,267.49	131,116,215.84	49,104,470.56	468,229,012.77
Total capital assets not being depreciated	500,139,818.00	0.00	500,139,818.00	131,116,215.84	49,104,470.56	582,151,563.28
Capital assets being depreciated:						
Land Improvements	70,735,178.45		70,735,178.45	1,432,449.93		72,167,628.38
Buildings	1,721,425,314.98		1,721,425,314.98	57,676,365.84		1,779,101,680.82
Equipment	79,762,703.49	4,073,417.00	83,836,120.49	2,836,957.49	2,758,911.71	83,914,166.27
Total capital assets being depreciated	1,871,923,196.92	4,073,417.00	1,875,996,613.92	61,945,773.26	2,758,911.71	1,935,183,475.47
Accumulated Depreciation for:						
Land Improvements	(29,388,004.06)		(29,388,004.06)	(2,788,482.21)		(32,176,486.27)
Buildings	(499,306,788.30)		(499,306,788.30)	(31,908,844.57)		(531,215,632.87)
Equipment	(71,760,026.32)	(2,151,838.00)	(73,911,864.32)	(2,114,147.67)	(2,677,915.96)	(73,348,096.03)
Total accumulated depreciation	(600,454,818.68)	(2,151,838.00)	(602,606,656.68)	(36,811,474.45)	(2,677,915.96)	(636,740,215.17)
Total capital assets being depreciated, net excluding lease and subscription assets	1,271,468,378.24	1,921,579.00	1,273,389,957.24	25,134,298.81	80,995.75	1,298,443,260.30
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
Governmental activity capital assets, net	1,771,608,196.24	1,921,579.00	1,773,529,775.24	156,250,514.65	49,185,466.31	1,880,594,823.58
<b>Business-Type Activities:</b>						
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

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FY 2022-2023 Federal Grant Awards		Title I	Title I	Title I	Title I	ESSER	ESSER II	ESSER III	ESSER III LEARNING LOSS	ESSER III Summer Grant Program	Special Ed ARP IDEA PART B SEC 611	Special Ed ARP IDEA PART B SEC 611	Special Ed ARP IDEA PART B SEC 611
		84.01	84.011	84.011	84.011	84.425D	84.425	84.425	84.425U	84.425U	84.027	84.027	84.027
		3010	3060	3061	3110	3210	3212	3213	3214	3225	3305	3306	3307
		8290	8285	8285	8285	8290	8290	8290	8290	8290	8182	8182	8182
Part A, Basic Grants		Migrant Ed Regular Ed	Migrant Ed Summer Program	Migrant Ed Even Start (MEES)	Elem & Sec Sch Emergency Refief Fund (ESSER)	Elem & Sec Sch Emergency Refief II Fund (ESSER II)	Elem & Sec Sch Emergency Refief III Fund (ESSER III)	Elem & Sec Sch Emergency Refief II 1 Fund (ESSER III)- LEARNING LOSS	AMERICAN RESCUE PLAN - ESSER III	ARP IDEA PART B, SEC 611Local Asst. Entitlement	ARP IDEA PART B, SEC 611 Private School	ARP IDEA PART B, SEC 611 CCEIS Set Aside	
<b>AWARD</b>		<b>3010</b>	<b>3060</b>	<b>3061</b>	<b>3110</b>	<b>3210</b>	<b>3212</b>	<b>3213</b>	<b>3214</b>	<b>3225</b>	<b>3305</b>	<b>3306</b>	<b>3307</b>
1	Prior Year Carryover	20,480,141.52	0.00	0.00	0.00	182,625.19	56,949,016.93	169,935,399.00	42,483,850.00	0.00	2,520,256.00	38,208.85	444,751.00
2a	Current Year Award	29,135,885.00	353,975.00	63,542.00	18,936.00	0.00	7,532.00	49,223.00	14,306.00	4,195,000.00	0.00	0.00	0.00
2b	Transferability (ESSA)												
2c	Other Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-38,208.85		
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	29,135,885.00	353,975.00	63,542.00	18,936.00	0.00	7,532.00	49,223.00	14,306.00	4,195,000.00	-38,208.85	0.00	0.00
3	Required Matching Funds/Other												
4	Total Available Award (sum lines 1,2d, & 3)	49,616,026.52	353,975.00	63,542.00	18,936.00	182,625.19	56,956,548.93	169,984,622.00	42,498,156.00	4,195,000.00	2,482,047.15	38,208.85	444,751.00
<b>REVENUES</b>													
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	3,337,426.31	17,904,498.69	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	34,826,008.14	179,932.64	54,916.06	10,874.06	182,625.19	42,878,352.93	11,001,285.00	0.00	3,356,000.00	0.00	0.00	0.00
7	Contributed Matching Funds										0.00	0.00	0.00
8	Total Available (sum lines 5, 6, & 7)	34,826,008.14	179,932.64	54,916.06	10,874.06	182,625.19	42,878,352.93	14,338,711.31	17,904,498.69	3,356,000.00	0.00	0.00	0.00
<b>EXPENDITURES</b>													
9	Donor-Authorized Expenditures	41,654,094.31	333,543.04	61,153.24	17,211.85	182,625.19	56,956,548.93	17,496,065.02	17,904,498.69	0.00	2,482,047.15	38,208.85	444,751.00
10	<b>Non-Donor-Authorized Expenditures</b>										<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	Total Expenditures (line 9 & 10)	41,654,094.31	333,543.04	61,153.24	17,211.85	182,625.19	56,956,548.93	17,496,065.02	17,904,498.69	0.00	2,482,047.15	38,208.85	444,751.00
12	Amounts Included in line 6 above for Prior Year Adjustments												
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-6,828,086.17	-153,610.40	-6,237.18	-6,337.79	0.00	-14,078,196.00	-3,157,353.71	0.00	3,356,000.00	-2,482,047.15	-38,208.85	-444,751.00
13a	<b>Unearned Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,356,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13b	<b>Accounts Payable</b>												
13c	<b>Accounts Receivable</b>	<b>6,828,086.17</b>	<b>153,610.40</b>	<b>6,237.18</b>	<b>6,337.79</b>	<b>0.00</b>	<b>14,078,196.00</b>	<b>3,157,353.71</b>	<b>0.00</b>	<b>0.00</b>	<b>2,482,047.15</b>	<b>38,208.85</b>	<b>444,751.00</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	7,961,932.21	20,431.96	2,388.76	1,724.15	0.00	0.00	152,488,556.98	24,593,657.31	4,195,000.00	0.00	0.00	0.00
15	If Carryover is allowed, enter line 14 amount here	7,961,932.21	0.00	0.00	0.00	0.00	0.00	152,488,556.98	24,593,657.31	4,195,000.00	0.00	0.00	0.00
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,654,094.31	333,543.04	61,153.24	17,211.85	182,625.19	56,956,548.93	17,496,065.02	17,904,498.69	0.00	2,482,047.15	38,208.85	444,751.00

FY 2022-2023 Federal Grant Awards		Special Ed ARP IDEA PART B SEC 619	Special Ed ARP IDEA PART B SEC 619	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Carl D. Perkins
		84.173	84.173	84.027A	84.027A	84.027	84.173A	84.027A	84.173A	84.181X	84.181	84.027A	84.126A	84.048A
		3308	3309	3310	3311	3312	3315	3327	3345	3384	3385	3395	3410	3550
		8182	8182	8181	8181	8990	8182	8182	8182	8182	8182	8182	8290	8290
		ARP IDEA PART B, SEC 619, PRESCHOOL GRANTS	ARP IDEA PART B, SEC 619, CCEIS Set Aside	Local Asst. Entitlement	Local Asst Priv Sch	Local Asst, Part B, Sec 611 Early Intervening Services	Federal Preschool Grant	Mental Health Svcs	Preschool Staff Dev	ARPA/Part C, Early Educ Program	Part C, Early Educ Program	Alternative Dispute Reso.	Workability II	Career & Tech Educ
<b>AWARD</b>		<b>3308</b>	<b>3309</b>	<b>3310</b>	<b>3311</b>	<b>3312</b>	<b>3315</b>	<b>3327</b>	<b>3345</b>	<b>3384</b>	<b>3385</b>	<b>3395</b>	<b>3410</b>	<b>3550</b>
1	Prior Year Carryover	254,053.00	38,107.95	1.00	0.00	2,215,653.84	0.00	0.00	0.00	0.00	0.00	272.07	0.00	262,168.39
2a	Current Year Award	0.00	0.00	11,196,510.02	215,906.98	2,068,815.00	310,864.00	801,500.00	2,961.00	63,947.00	264,596.00	14,922.00	675,616.88	752,372.00
2b	Transferability (ESSA)													
2c	Other Adjustments	-38,107.95												
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	-38,107.95	0.00	11,196,510.02	215,906.98	2,068,815.00	310,864.00	801,500.00	2,961.00	63,947.00	264,596.00	14,922.00	675,616.88	752,372.00
3	Required Matching Funds/Other													
4	Total Available Award (sum lines 1,2d, & 3)	215,945.05	38,107.95	11,196,511.02	215,906.98	4,284,468.84	310,864.00	801,500.00	2,961.00	63,947.00	264,596.00	15,194.07	675,616.88	1,014,540.39
<b>REVENUES</b>														
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	0.00	0.00	856,204.69	0.00	0.00	0.00	801,500.00	0.00	0.00	132,298.00	272.07	132,984.24	378,065.62
7	Contributed Matching Funds			-2,215,653.79		2,215,653.79	0.00	0.00		0.00	0.00			
8	Total Available (sum lines 5, 6, & 7)	0.00	0.00	-1,359,449.10	0.00	2,215,653.79	0.00	801,500.00	0.00	0.00	132,298.00	272.07	132,984.24	378,065.62
<b>EXPENDITURES</b>														
9	Donor-Authorized Expenditures	118,510.46	0.00	11,196,511.02	215,906.98	2,215,653.79	310,864.00	801,500.00	2,961.00	0.00	264,596.00	15,194.07	668,631.38	546,620.27
10	<b>Non-Donor-Authorized Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>6,277,575.44</b>	<b>41,077.61</b>	<b>0.00</b>	<b>2,927,409.39</b>	<b>342,525.02</b>	<b>24,294.65</b>	<b>0.00</b>	<b>116,131.82</b>	<b>15,448.96</b>		
11	Total Expenditures (line 9 & 10)	118,510.46	0.00	17,474,086.46	256,984.59	2,215,653.79	3,238,273.39	1,144,025.02	27,255.65	0.00	380,727.82	30,643.03	668,631.38	546,620.27
12	Amounts Included in line 6 above for Prior Year Adjustments													
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-118,510.46	0.00	-12,555,960.12	-215,906.98	0.00	-310,864.00	0.00	-2,961.00	0.00	-132,298.00	-14,922.00	-535,647.14	-168,554.65
13a	<b>Unearned Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13b	<b>Accounts Payable</b>													
13c	<b>Accounts Receivable</b>	<b>118,510.46</b>	<b>0.00</b>	<b>12,555,960.12</b>	<b>215,906.98</b>	<b>0.00</b>	<b>310,864.00</b>	<b>0.00</b>	<b>2,961.00</b>	<b>0.00</b>	<b>132,298.00</b>	<b>14,922.00</b>	<b>535,647.14</b>	<b>168,554.65</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	97,434.59	38,107.95	0.00	0.00	2,068,815.05	0.00	0.00	0.00	63,947.00	0.00	0.00	6,985.50	467,920.12
15	If Carryover is allowed, enter line 14 amount here	97,434.59	38,107.95	0.00	0.00	2,068,815.05	0.00	0.00	0.00	63,947.00	0.00	0.00	0.00	240,908.66
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	118,510.46	0.00	13,412,164.81	215,906.98	0.00	310,864.00	801,500.00	2,961.00	0.00	264,596.00	15,194.07	668,631.38	546,620.27

FY 2022-2023 Federal Grant Awards		Perkins - ROP	Title II	21st Century	Title IV, Part A,	Title III	Indian Education Formula Grant	Educ for Homeless Children & Youth	American Rescue Plan- Homeless Children and Youth	American Rescue Plan- Homeless Children and Youth	Military SCI-JROTC	We Can Work	Total Federal Grant
		84.048A	84.367	84.287	84.424	84.365	84.06	84.196A	84.425	84.425	12.000	84.126A	
		3555	4035	4124	4127	4203	4510	5630	5632	5634	5829	5846	
		8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
		Postsecondary & Adult Prog	Teacher Quality NCLB	Community Learning Centers	Student Support & Academic Enrichment Grants	Limited Engl Proficient	EONA	EHCY	ARP-Homeless I	ARP HCY II	Military SCI-JROTC	We Can Work	
<b>AWARD</b>		<b>3555</b>	<b>4035</b>	<b>4124</b>	<b>4127</b>	<b>4203</b>	<b>4510</b>	<b>5630</b>	<b>5632</b>	<b>5634</b>	<b>5829</b>	<b>5846</b>	
1	Prior Year Carryover	0.00	1,434,138.21	389,324.66	990,600.91	1,890,649.81	0.00	0.00	242,903.63	1,246,297.00	0.00	0.00	301,998,418.96
2a	Current Year Award	479.00	2,886,574.00	509,000.00	2,285,059.00	1,415,572.00	6,914.00	253,809.22	0.00	0.00	200,128.77	176,767.00	57,940,712.87
2b	Transferability (ESSA)												-
2c	Other Adjustments											0.00	(76,316.80)
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	479.00	2,886,574.00	509,000.00	2,285,059.00	1,415,572.00	6,914.00	253,809.22	0.00	0.00	200,128.77	176,767.00	57,864,396.07
3	Required Matching Funds/Other												-
4	Total Available Award (sum lines 1,2d, & 3)	479.00	4,320,712.21	898,324.66	3,275,659.91	3,306,221.81	6,914.00	253,809.22	242,903.63	1,246,297.00	200,128.77	176,767.00	359,862,815.03
<b>REVENUES</b>													-
5	Unearned Revenue Deferred from Prior Year	0.00	265,037.21	131,900.40	0.00	1,052,426.81	0.00	0.00	141,665.17	311,574.00	0.00	0.00	23,144,528.59
6	Cash Received in Current Year	0.00	4,055,675.00	544,567.51	2,116,157.91	146,084.19	5,946.42	228,428.00	67,492.00	121,719.00	148,015.59	96,772.62	102,322,176.88
7	Contributed Matching Funds												-
8	Total Available (sum lines 5, 6, & 7)	0.00	4,320,712.21	676,467.91	2,116,157.91	1,198,511.00	5,946.42	228,428.00	209,157.17	433,293.00	148,015.59	96,772.62	125,466,705.47
<b>EXPENDITURES</b>													-
9	Donor-Authorized Expenditures	479.00	3,306,357.83	805,122.41	2,195,526.31	643,888.70	6,914.00	253,809.22	187,647.10	286,515.50	200,128.77	176,767.00	161,990,852.08
10	<b>Non-Donor-Authorized Expenditures</b>												
11	Total Expenditures (line 9 & 10)	479.00	3,306,357.83	805,122.41	2,195,526.31	643,888.70	6,914.00	253,809.22	187,647.10	286,515.50	610,193.32	180,663.94	172,149,276.46
12	Amounts Included in line 6 above for Prior Year Adjustments												-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-479.00	1,014,354.38	-128,654.50	-79,368.40	554,622.30	-967.58	-25,381.22	21,510.07	146,777.50	-52,113.18	-79,994.38	(36,524,146.61)
13a	<b>Unearned Revenue</b>	<b>0.00</b>	<b>1,014,354.38</b>	<b>0.00</b>	<b>0.00</b>	<b>554,622.30</b>	<b>0.00</b>	<b>0.00</b>	<b>21,510.07</b>	<b>146,777.50</b>	<b>0.00</b>	<b>0.00</b>	5,093,264.25
13b	<b>Accounts Payable</b>												-
13c	<b>Accounts Receivable</b>	<b>479.00</b>	<b>0.00</b>	<b>128,654.50</b>	<b>79,368.40</b>	<b>0.00</b>	<b>967.58</b>	<b>25,381.22</b>	<b>0.00</b>	<b>0.00</b>	<b>52,113.18</b>	<b>79,994.38</b>	41,617,410.86
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,014,354.38	93,202.25	1,080,133.60	2,662,333.11	0.00	0.00	55,256.53	959,781.50	0.00	0.00	197,871,962.95
15	If Carryover is allowed, enter line 14 amount here	0.00	1,014,354.38	62,220.50	1,080,133.60	2,131,145.30	0.00	0.00	55,256.53	959,781.50	0.00	0.00	197,041,788.09
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	479.00	3,306,357.83	805,122.41	2,195,526.31	643,888.70	6,914.00	253,809.22	187,647.10	286,515.50	200,128.77	176,767.00	161,990,852.08

FY 2022-2023 Federal Grant Awards Funds 11 & 12		Fund 11	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	
		Adult Ed	Adult Ed	CDC Federal General Child Care	Child Dev: Coronavirus Response & Relief Supplemental Appropriations	CDC Federal Alternative Payment	Child Dev't CARES Act Gen Child Care & Dev't	Early Head Start Training & Tech Asst	HS Early	Early HS ARRA/COVID	HS Services Basic	Head Start ARRA/COVID
		84.002A	84.002A	93.575 / 93.596	93.575	93.596	93.575	93.600	93.600	93.600	93.600	93.600
		3905	3913	5025	5057	5161	5162	5210	5220	5223	5230	5233
		8290	8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
ABE, ESL	ASE, GED	CCTR 5025-704 F12	CRRSA ACT	CCTR 5050-704 F12	CCTR 5056 CARES ACT	Early HS T&TA F12	Early HS F12	Early HS F12	Early HS F12	HS Basic F12	HS F12	
	<b>AWARD</b>	<b>3905</b>	<b>3913</b>	<b>5025-704</b>	<b>5057</b>	<b>5161-704</b>	<b>5162-704</b>	<b>5210</b>	<b>5220</b>	<b>5223</b>	<b>5230</b>	<b>5233</b>
1	Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	50,315.58	652,142.34	143,685.75	1,515,337.49	313,838.68
2a	Current Year Award	236,680.00	252,770.00	3,104,044.00	106,991.00	3,711,761.00	1,128,960.00	87,829.00	7,583,852.00	0.00	19,239,506.00	0.00
2b	Transferability (ESSA)											
2c	Other Adjustments							28,970.00	1,033,717.00	0.00	2,016,197.00	0.00
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	236,680.00	252,770.00	3,104,044.00	106,991.00	3,711,761.00	1,128,960.00	116,799.00	8,617,569.00	0.00	21,255,703.00	0.00
3	Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Available Award (sum lines 1,2d, & 3)	236,680.00	252,770.00	3,104,044.00	106,991.00	3,711,761.00	1,128,960.00	167,114.58	9,269,711.34	143,685.75	22,771,040.49	313,838.68
	<b>REVENUES</b>											
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	169,834.00	185,800.00	2,093,884.00	106,991.00	1,363,626.00	907,334.00	96,588.88	6,543,867.82	114,836.36	17,416,168.35	204,431.63
7	Contributed Matching Funds			0.00	0.00	0.00						
8	Total Available (sum lines 5, 6, & 7)	169,834.00	185,800.00	2,093,884.00	106,991.00	1,363,626.00	907,334.00	96,588.88	6,543,867.82	114,836.36	17,416,168.35	204,431.63
	<b>EXPENDITURES</b>											
9	Donor-Authorized Expenditures	236,680.00	252,770.00	3,104,044.00	106,991.00	0.00	0.00	109,543.29	7,333,458.56	143,685.00	19,336,944.01	313,839.00
10	Non-Donor-Authorized Expenditures											
11	Total Expenditures (line 9 & 10)	236,680.00	252,770.00	3,104,044.00	106,991.00	0.00	0.00	109,543.29	7,333,458.56	143,685.00	19,336,944.01	313,839.00
12	Amounts Included in line 6 above for Prior Year Adjustments											
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-66,846.00	-66,970.00	-1,010,160.00	0.00	1,363,626.00	907,334.00	-12,954.41	-789,590.74	-28,848.64	-1,920,775.66	-109,407.37
13a	Unearned Revenue	0.00	0.00	0.00				0.00	0.00	0.00	0.00	0.00
13b	Accounts Payable				0.00	1,363,626.00	907,334.00					
13c	Accounts Receivable	66,846.00	66,970.00	1,010,160.00	0.00	0.00	0.00	12,954.41	789,590.74	28,848.64	1,920,775.66	109,407.37
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	3,711,761.00	1,128,960.00	57,571.29	1,936,252.78	0.75	3,434,096.48	-0.32
15	If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	57,571.29	1,936,252.44	0.00	3,434,095.99	0.00
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	236,680.00	252,770.00	3,104,044.00	106,991.00	0.00	0.00	109,543.29	7,333,458.56	143,685.00	19,336,944.01	313,839.00

		Fund 12	Fund 12	Fund 12	
FY 2022-2023 Federal Grant Awards Funds 11 & 12		Head Start Training & Tech Asst	Head Start Training & Tech Asst	Head Start Training & Tech Asst	<b>Total Federal Grant Funds 11 &amp; 12</b>
		93.600	93.600	93.600	
		<b>5235</b>	<b>5236</b>	<b>5240</b>	
		8290	8290	8290	
				HS T&TA F12	
	<b>AWARD</b>	<b>5235</b>	<b>5236</b>	<b>5240</b>	
1	Prior Year Carryover	85,366.38	1,174,686.19	45,368.06	3,980,740.47
2a	Current Year Award	0.00	0.00	237,877.00	35,690,270.00
2b	Transferability (ESSA)				-
2c	Other Adjustments			37,277.00	3,116,161.00
2d	Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	275,154.00	38,806,431.00
3	Required Matching Funds/Other	0.00	0.00	0.00	-
4	Total Available Award (sum lines 1,2d, & 3)	85,366.38	1,174,686.19	320,522.06	42,787,171.47
	<b>REVENUES</b>				-
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	-
6	Cash Received in Current Year	85,197.83	1,026,912.62	206,406.33	30,521,878.82
7	Contributed Matching Funds				-
8	Total Available (sum lines 5, 6, & 7)	85,197.83	1,026,912.62	206,406.33	30,521,878.82
	<b>EXPENDITURES</b>				-
9	Donor-Authorized Expenditures	85,197.83	1,027,099.27	230,477.27	32,280,729.23
10	Non-Donor-Authorized Expenditures				-
11	Total Expenditures (line 9 & 10)	85,197.83	1,027,099.27	230,477.27	32,280,729.23
12	Amounts Included in line 6 above for Prior Year Adjustments				-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	-186.65	-24,070.94	(1,758,850.41)
<b>13a</b>	<b>Unearned Revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	-
<b>13b</b>	<b>Accounts Payable</b>				2,270,960.00
<b>13c</b>	<b>Accounts Receivable</b>	<b>0.00</b>	<b>186.65</b>	<b>24,070.94</b>	4,029,810.41
14	Unused Grant Award Calculation (line 4 minus line 9)	168.55	147,586.92	90,044.79	10,506,442.24
15	If Carryover is allowed, enter line 14 amount here	0.00	147,586.73	90,044.73	5,665,551.18
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	85,197.83	1,027,099.27	230,477.27	32,280,729.23

FY 2022-2023 Federal Entitlements Funds 11 & 12		Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	Child Dev: Coronavirus Response & Relief Supplemental Appropriations		2nd Round of Stipends	Child Nutrition: CACFP COVID-19 emergency operational costs reimbursement	Total Federal Entitlement Funds 11 & 12
		10.558	10.558	93.575	93.575	93.575	10.558	
		<b>5320</b>	<b>5340</b>	<b>5058</b>	<b>5059</b>	<b>5163</b>	<b>5460</b>	
		8220	8220	8290	8290	8290	8220	
		HS Nutr F12	CCFP F12	CRRSA ACT	ARPA STIPENDS FF LA COVID	2nd Round of Stipends	CACFP COVID-19 emergency operational costs reimbursement	
<b>AWARD</b>		<b>5320</b>	<b>5340</b>	<b>5058</b>	<b>5059</b>	<b>5163</b>	<b>5460</b>	
1	Prior Year Restricted Ending Bal	105,020.06	173,858.61	612,032.73	300,600.00	443,600.00	94,904.79	1,730,016.19
2a	Current Year Award	503,731.55	16,459.78	0.00	0.00	0.00	0.00	520,191.33
2b	Other Adjustments			0.00	0.00	0.00	0.00	-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	503,731.55	16,459.78	0.00	0.00	0.00	0.00	520,191.33
3	Req. Matching Funds/Other							-
4	Total Available Award (sum lines 1,2c, & 3)	608,751.61	190,318.39	612,032.73	300,600.00	443,600.00	94,904.79	2,250,207.52
<b>REVENUES</b>								
5	Cash Received in Current Yr	418,249.01	13,606.48	0.00	0.00	0.00	0.00	431,855.49
6	Amounts Inc. in line 5 for Pr Yr Adj.							-
7a	Accounts Receivable (line 2c minus lines 5 & 6)	85,482.54	2,853.30	0.00	0.00	0.00	0.00	88,335.84
7b	Non-Current Accounts Receivable							-
7c	<b>Current Accounts Receivable (line 7a minus line 7b)</b>	<b>85,482.54</b>	<b>2,853.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>88,335.84</b>
8	Contributed Matching Funds							-
9	Total Available (sum lines 5, 7c, & 8)	503,731.55	16,459.78	0.00	0.00	0.00	0.00	520,191.33
<b>EXPENDITURES</b>								
10	Donor-Authorized Expn	356,883.05	0.00	612,032.73	0.00	0.00	94,904.79	1,063,820.57
11	Non-Donor-Authorized Expn	0.00	0.00	0.00	0.00	0.00	0.00	-
12	Total Expenditures (line 10 plus line 11)	356,883.05	0.00	612,032.73	0.00	0.00	94,904.79	1,063,820.57
<b>RESTRICTED ENDING BALANCE</b>								
13	Current Year (line 4 minus line 10)	251,868.56	190,318.39	0.00	300,600.00	443,600.00	0.00	1,186,386.95



FY 2022-2023 State Grant Awards		After School Education and Safety	CA PRE-K-PROG PLNNG & IMPLMNTATION AB130	Early Education Teacher Development Grant	CA Nat'l Board Certified Teacher Incentive	CPA-Lighthouse Academies Project for Jordan	Career Technical Ed Incentive Grant	K12 Workforce Pathways Coordinators	Special Ed	Special Ed	Tobacco-Use Prevention Education	CA Partnership Academies	Specialized Secondary Programs	
		6010	6053	6054	6271	6385	6387	6388	6515	6520	6695	7220	7370	
		8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590	8590
		ASES	Universal Prekinder							Infant Discretionary Funds	Workability I	TUPE	AIMS, Pac Rim, & LAW	SSP
<b>AWARD</b>		<b>6010</b>	<b>6053</b>	<b>6054</b>	<b>6271</b>	<b>6385</b>	<b>6387</b>	<b>6388</b>	<b>6515</b>	<b>6520</b>	<b>6695</b>	<b>7220</b>	<b>7370</b>	
1a	Prior Year Carryover	5,350,603.50	973,919.00	0.00	510,000.00	0.00	3,837,804.42	2,281,279.46	3,498.45	0.00	5,000.00	271,941.85	0.00	
1b	Restr Bal Transfers (Obj 8997)							0.00						
1c	Adjusted Prior Year Carryover (sum lines 1a & 1b)	5,350,603.50	973,919.00	0.00	510,000.00	0.00	3,837,804.42	2,281,279.46	3,498.45	0.00	5,000.00	271,941.85	0.00	
2a	Current Year Award	12,534,924.73	2,639,088.00	1,353,082.00	545,000.00	20,000.00	3,736,331.00	1,636,665.00	0.00	313,245.00	0.00	247,647.00	795,860.00	
2b	Other Adjustments				5,000.00			0.00						
2c	Adj Curr Yr Award (sum lines 2a through 2d)	12,534,924.73	2,639,088.00	1,353,082.00	550,000.00	20,000.00	3,736,331.00	1,636,665.00	0.00	313,245.00	0.00	247,647.00	795,860.00	
3	Req. Matching Funds/Other							0.00						
4	Total Available Award (sum lines 1c, 2e, & 3)	17,885,528.23	3,613,007.00	1,353,082.00	1,060,000.00	20,000.00	7,574,135.42	3,917,944.46	3,498.45	313,245.00	5,000.00	519,588.85	795,860.00	
<b>REVENUES</b>														
5	Unearned Revenue Deferred from Prior Year	4,123,491.11	952,629.00	0.00	0.00	0.00	613,377.02	1,179,340.76	0.00	0.00	5,000.00	162,938.02	0.00	
6	Cash Received in Current Year	12,403,024.32	2,660,378.00	338,270.50	515,000.00	15,000.00	6,287,125.40	0.00	0.00	99,739.51	0.00	230,503.83	790,128.00	
7	Contributed Matching Funds							0.00						
8	Total Available (sum lines 5, 6, & 7)	16,526,515.43	3,613,007.00	338,270.50	515,000.00	15,000.00	6,900,502.42	1,179,340.76	0.00	99,739.51	5,000.00	393,441.85	790,128.00	
<b>EXPENDITURES</b>														
9	Donor-Authorized Expn	14,342,185.66	594,699.13	385,260.49	665,000.00	17,905.93	1,948,905.81	2,495,241.67	3,498.45	306,847.46	0.00	290,969.23	772,930.00	
10	Non-Donor-Authorized Expn							0.00	5,782.61					
11	Total Expenditures (line 9 plus line 10)	14,342,185.66	594,699.13	385,260.49	665,000.00	17,905.93	1,948,905.81	2,495,241.67	9,281.06	306,847.46	0.00	290,969.23	772,930.00	
12	Amounts Included in line 6 above for Prior Year Adjustments							0.00						
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	2,184,329.77	3,018,307.87	-46,989.99	-150,000.00	-2,905.93	4,951,596.61	-1,315,900.91	-3,498.45	-207,107.95	5,000.00	102,472.62	17,198.00	
13a	<b>Unearned Revenue</b>	<b>2,184,329.77</b>	<b>3,018,307.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,951,596.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>102,472.62</b>	<b>17,198.00</b>	
13b	<b>Accounts Payable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
13c	<b>Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>46,989.99</b>	<b>150,000.00</b>	<b>2,905.93</b>	<b>0.00</b>	<b>1,315,900.91</b>	<b>3,498.45</b>	<b>207,107.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
14	Unused Grant Award Calculation (line 4 minus line 9)	3,543,342.57	3,018,307.87	967,821.51	395,000.00	2,094.07	5,625,229.61	1,422,702.79	0.00	6,397.54	5,000.00	228,619.62	22,930.00	
15	If Carryover is allowed enter line 14 amount here	3,543,342.57	3,018,307.87	967,821.51	395,000.00	2,094.07	5,625,229.61	1,422,702.79	0.00	0.00	5,000.00	223,548.00	22,930.00	
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,342,185.66	594,699.13	385,260.49	665,000.00	17,905.93	1,948,905.81	2,495,241.67	3,498.45	306,847.46	0.00	290,969.23	772,930.00	

FY 2022-2023 State Grant Awards		In-Person Instruction (IPI) Grant	<b>Total State Grant</b>
		<b>7422</b>	
		8590	
		IPI	
	<b>AWARD</b>	<b>7422</b>	
1a	Prior Year Carryover	7,218,873.99	20,452,920.67
1b	Restr Bal Transfers (Obj 8997)		-
1c	Adjusted Prior Year Carryover (sum lines 1a & 1b)	7,218,873.99	20,452,920.67
2a	Current Year Award	0.00	23,821,842.73
2b	Other Adjustments		5,000.00
2c	Adj Curr Yr Award (sum lines 2a through 2d)	0.00	23,826,842.73
3	Req. Matching Funds/Other		-
4	Total Available Award (sum lines 1c, 2e, & 3)	7,218,873.99	44,279,763.40
	<b>REVENUES</b>		-
5	Unearned Revenue Deferred from Prior Year	7,218,873.99	14,255,649.90
6	Cash Received in Current Year	0.00	23,339,169.56
7	Contributed Matching Funds		-
8	Total Available (sum lines 5, 6, & 7)	7,218,873.99	37,594,819.46
	<b>EXPENDITURES</b>		-
9	Donor-Authorized Expn	7,218,873.99	29,042,317.82
10	Non-Donor-Authorized Expn		5,782.61
11	Total Expenditures (line 9 plus line 10)	7,218,873.99	29,048,100.43
12	Amounts Included in line 6 above for Prior Year Adjustments		-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	8,552,501.64
<b>13a</b>	<b>Unearned Revenue</b>	<b>0.00</b>	<b>10,278,904.87</b>
<b>13b</b>	<b>Accounts Payable</b>		-
<b>13c</b>	<b>Accounts Receivable</b>	<b>0.00</b>	<b>1,726,403.23</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	15,227,978.79
15	If Carryover is allowed enter line 14 amount here	0.00	15,225,976.42
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,218,873.99	29,042,317.82

FY 2022-2023 State Grant Awards Funds 11 & 12		CDC California	Total State Grant
		State Preschool	Funds 11 & 12
		6105	
		8590	
	AWARD	6105	
1a	Prior Year Carryover	0.00	-
1c	Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	-
2a	Current Year Award	14,127,182.86	14,127,182.86
2b	Other Adjustments	0.00	-
2c	Adj Curr Yr Award (sum lines 2a through 2d)	14,127,182.86	14,127,182.86
3	Req. Matching Funds/Other	0.00	-
4	Total Available Award (sum lines 1c, 2e, & 3)	14,127,182.86	14,127,182.86
	REVENUES		-
5	Unearned Revenue Deferred from Prior Year	0.00	-
6	Cash Received in Current Year	12,990,571.86	12,990,571.86
7	Contributed Matching Funds	0.00	-
8	Total Available (sum lines 5, 6, & 7)	12,990,571.86	12,990,571.86
	EXPENDITURES		-
9	Donor-Authorized Expn	12,999,517.19	12,999,517.19
10	Non-Donor-Authorized Expn		-
11	Total Expenditures (line 9 plus line 10)	12,999,517.19	12,999,517.19
12	Amounts Included in line 6 above for Prior Year Adjustments		-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-8,945.33	(8,945.33)
13a	Unearned Revenue	0.00	-
13b	Accounts Payable	0.00	214,052.43
13c	Accounts Receivable	8,945.33	222,997.76
14	Unused Grant Award Calculation (line 4 minus line 9)	1,127,665.67	1,127,665.67
15	If Carryover is allowed enter line 14 amount here	0.00	-
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,999,517.19	12,999,517.19

FY 2022-2023 State Entitlements	Expanded Learning Opportunities Program	Educator Effectiveness	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Arts, Music, and Instructional materials	LCSSP	Classified School Employees Professional Dev't Block Grant Program	SB 117 COVID-19	A-G Completion Improvement Grant
	2600	6266	6300	6500	6536	6537	6546	6547	6762	7085	7311	7388	7412
	8590	8590	8560	8311	8590	8590	8590	8590	8590	8590	8590	8590	8590
				AB:602	Dispute Prevention and Dispute Resolution	Learning Recovery Support	Mental Health Related Services	Early Intervention Preschool Grant	Arts, Music, and Instructional Materials	Learning Communities for School Success Prog	CSE Prof Dev't Block Grant	SB 117 COVID-19	A-G Completion Improvement Grant
<b>AWARDS</b>	<b>2600</b>	<b>6266</b>	<b>6300</b>	<b>6500</b>	<b>6536</b>	<b>6537</b>	<b>6546</b>	<b>6547</b>	<b>6762</b>	<b>7085</b>	<b>7311</b>	<b>7388</b>	<b>7412</b>
1a Prior Year Restricted Ending Bal	15,801,715.57	14,177,884.00	12,467,305.53	0.00	711,395.29	4,429,073.52	0.00	1,676,513.31	0.00	35,046.10	295,226.68	464,711.16	3,958,597.00
2a Current Yr Award	40,425,331.00	0.00	6,215,969.09	61,895,217.00	0.00	0.00	4,905,809.00	3,230,886.00	39,915,868.00	0.00	0.00	0.00	0.00
2b Other Adjustments		0.00											
2c Adj Curr Yr Award (sum lines 2a through 2d)	40,425,331.00	0.00	6,215,969.09	61,895,217.00	0.00	0.00	4,905,809.00	3,230,886.00	39,915,868.00	0.00	0.00	0.00	0.00
3 Req. Matching Funds/Other													
4 Total Available Award (sum lines 1c, 2c, & 3)	56,227,046.57	14,177,884.00	18,683,274.62	61,895,217.00	711,395.29	4,429,073.52	4,905,809.00	4,907,399.31	39,915,868.00	35,046.10	295,226.68	464,711.16	3,958,597.00
<b>REVENUES</b>													
5 Cash Received in Current Year	40,425,331.00	0.00	4,339,786.97	61,895,202.00	0.00	0.00	4,905,809.00	3,230,886.00	19,957,934.00	0.00	0.00	0.00	0.00
6 Amounts Included in line 5 for Prior Year Adjustment													
7a Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	1,876,182.12	15.00	0.00	0.00	0.00	0.00	19,957,934.00	0.00	0.00	0.00	0.00
7b Non-Current Accounts Receivable													
7c <b>Current Accounts Receivable (line 7a minus line 7b)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,876,182.12</b>	<b>15.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,957,934.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8 Contributed Matching Funds													
9 Total Available (sum lines 5, 7c, & 8)	40,425,331.00	0.00	6,215,969.09	61,895,217.00	0.00	0.00	4,905,809.00	3,230,886.00	39,915,868.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>													
10 Donor-Authorized Expn	35,760,166.20	0.00	9,414,583.78	61,895,217.00	711,395.29	4,429,073.52	4,905,809.00	3,190,182.08	0.00	35,046.10	295,226.68	0.00	0.00
11 <b>Non-Donor-Authorized Expn</b>				<b>88,376,760.60</b>	<b>0.00</b>	<b>0.00</b>	<b>1,812,338.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
12 Total Expenditures (line 10 plus line 11)	35,760,166.20	0.00	9,414,583.78	150,271,977.60	711,395.29	4,429,073.52	6,718,147.48	3,190,182.08	0.00	35,046.10	295,226.68	0.00	0.00
<b>RESTRICTED ENDING BAL</b>													
13 Current Year (line 4 minus line 10)	20,466,880.37	14,177,884.00	9,268,690.84	0.00	0.00	0.00	0.00	1,717,217.23	39,915,868.00	0.00	0.00	464,711.16	3,958,597.00

FY 2022-2023 State Entitlements		A-G Learning Loss Mitigation	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT Paraprofessional Staff	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	Total State Entitlements
		<b>7413</b>	<b>7426</b>	<b>7435</b>	<b>7816</b>	
		8590	8590	8590	8590	
		A-G Learning Loss Mitigation	ELO Paraprofessional Staff	Learning Recovery Emergency Block Grant	Ethnic Studies Block Grant	
<b>AWARDS</b>		<b>7413</b>	<b>7426</b>	<b>7435</b>	<b>7816</b>	
1a	Prior Year Restricted Ending Bal	1,484,061.00	3,506,697.00	0.00	0.00	59,008,226.16
2a	Current Yr Award	0.00	0.00	80,888,957.00	579,335.00	238,057,372.09
2b	Other Adjustments					0.00
2c	Adj Curr Yr Award (sum lines 2a through 2d)	0.00	0.00	80,888,957.00	579,335.00	238,057,372.09
3	Req. Matching Funds/Other					0.00
4	Total Available Award (sum lines 1c, 2c, & 3)	1,484,061.00	3,506,697.00	80,888,957.00	579,335.00	297,065,598.25
<b>REVENUES</b>						0.00
5	Cash Received in Current Year	0.00	0.00	94,496,445.00	579,335.00	229,830,728.97
6	Amounts Included in line 5 for Prior Year Adjustment					0.00
7a	Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	-13,607,488.00	0.00	8,226,643.12
7b	Non-Current Accounts Receivable					0.00
7c	<b>Current Accounts Receivable (line 7a minus line 7b)</b>	<b>0.00</b>	<b>0.00</b>	<b>-13,607,488.00</b>	<b>0.00</b>	<b>8,226,643.12</b>
8	Contributed Matching Funds					0.00
9	Total Available (sum lines 5, 7c, & 8)	0.00	0.00	80,888,957.00	579,335.00	238,057,372.09
<b>EXPENDITURES</b>						0.00
10	Donor-Authorized Expn	0.00	1,483,449.00	0.00	0.00	122,120,148.65
11	<b>Non-Donor-Authorized Expn</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,189,099.08</b>
12	Total Expenditures (line 10 plus line 11)	0.00	1,483,449.00	0.00	0.00	212,309,247.73
<b>RESTRICTED ENDING BAL</b>						0.00
13	Current Year (line 4 minus line 10)	1,484,061.00	2,023,248.00	80,888,957.00	579,335.00	174,945,449.60

FY 2022-2023 State Entitlements Funds 11 & 12		Head Start			Adult Ed Block	Total State
		Nutrition Prog	CDC Reserve	CalWorks	Grant	Entitlement Funds
		5320	6130	6371	6391	11 & 12
		8520	8990	8590	8590	
	Fund 12	Fund 12	Fund 11	Fund 11		
	<b>AWARDS</b>	<b>5320</b>	<b>6130</b>	<b>6371</b>	<b>6391</b>	
1a	Prior Year Restricted Ending Bal	0.00	1,702,356.81	0.00	594,238.66	2,296,595.47
2a	Current Year Award	24,089.96	49,719.24	29,228.00	1,355,836.00	1,458,873.20
2b	Other Adjustments	0.00		0.00		-
2c	Adj Curr Yr Award (sum lines 2a through 2d)	24,089.96	49,719.24	29,228.00	1,355,836.00	1,458,873.20
3	Req. Matching Funds/Other		0.00			-
4	Total Available Award (sum lines 1c, 2c, & 3)	24,089.96	1,752,076.05	29,228.00	1,950,074.66	3,755,468.67
	<b>REVENUES</b>					-
	Cash Received in Current Year	20,018.29	49,719.24	2,120.00	1,355,836.00	1,427,693.53
6	Amounts Included in line 5 for Prior Year Adjustment					-
7a	<b>Accounts Receivable (line 2c minus lines 5 &amp; 6)</b>	<b>4,071.67</b>	<b>0.00</b>	<b>27,108.00</b>	<b>0.00</b>	<b>31,179.67</b>
7b	Non-Current Accounts Receivable					-
7c	<b>Current Accounts Receivable (line 7a minus line 7b)</b>	<b>4,071.67</b>	<b>0.00</b>	<b>27,108.00</b>	<b>0.00</b>	<b>31,179.67</b>
8	Contributed Matching Funds		0.00			-
9	Total Available (sum lines 5, 7c, & 8)	24,089.96	49,719.24	29,228.00	1,355,836.00	1,458,873.20
	<b>EXPENDITURES</b>					-
10	Donor-Authorized Expn	24,089.96	0.00	29,228.00	1,392,191.49	1,445,509.45
11	Non-Donor-Authorized Expn					-
12	Total Expenditures (line 10 plus line 11)	24,089.96	0.00	29,228.00	1,392,191.49	1,445,509.45
	<b>RESTRICTED ENDING BAL</b>					-
13	Current Year (line 4 minus line 10)	0.00	1,752,076.05	0.00	557,883.17	2,309,959.22

FY 2022-2023 Local Grants		Balmer Group Educare Grant	Arts Education Enrichment	Educare Hilton Foundation	Clinical Biomedical Research	Quality Tools and Strategies	CA Common Core	Apostle Grant for Educare	Educare	HS Linked Learning Initiative - Moxie Foundation
		<b>9015</b>	<b>9042</b>	<b>9112</b>	<b>9121</b>	<b>9128</b>	<b>9140</b>	<b>9142</b>	<b>9144</b>	<b>9145</b>
		8699	8699	8699	8699	8699	8699	8699	8699	8699
	<b>AWARDS</b>	<b>9015</b>	<b>9042</b>	<b>9112</b>	<b>9121</b>	<b>9128</b>	<b>9140</b>	<b>9142</b>	<b>9144</b>	<b>9145</b>
1a	Prior Year Carryover	0.00	776.16	0.00	37,529.60	17,583.12	1,382.90	102,794.14	1,209,861.68	14,557.24
2a	Current Year Award	1,000,000.00	0.00	500,000.00	20,000.00	0.00	0.00	0.00	315,150.00	0.00
2b	Other Adjustments									
2c	Adj Curr Yr Award (sum lines 2a & 2b)	1,000,000.00	0.00	500,000.00	20,000.00	0.00	0.00	0.00	315,150.00	0.00
3	Req. Matching Funds/Other									
4	Total Available Award (sum lines 1c, 2c, & 3)	1,000,000.00	776.16	500,000.00	57,529.60	17,583.12	1,382.90	102,794.14	1,525,011.68	14,557.24
	<b>REVENUES</b>									
5	Unearned Revenue Deferred from Prior Year	0.00	776.16	0.00	37,529.60	17,583.12	1,382.90	102,794.14	1,209,861.68	14,557.24
6	Cash Received in Current Year	1,000,000.00	0.00	500,000.00	20,000.00	0.00	0.00	0.00	315,150.00	0.00
7	Contributed Matching Funds	0.00	0.00							
8	Total Available (sum lines 5, 6, & 7)	1,000,000.00	776.16	500,000.00	57,529.60	17,583.12	1,382.90	102,794.14	1,525,011.68	14,557.24
	<b>EXPENDITURES</b>									
9	Donor-Authorized Expn	441,666.92	776.16	364,857.38	36,539.27	13,759.04	1,382.90	10,074.03	755,523.52	0.00
10	<b>Non-Donor-Authorized Expn</b>									
11	Total Expenditures (lines 9 & 10)	441,666.92	776.16	364,857.38	36,539.27	13,759.04	1,382.90	10,074.03	755,523.52	0.00
12	Amounts Included in line 6 above for Prior Year Adjustments									
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	558,333.08	0.00	135,142.62	20,990.33	3,824.08	0.00	92,720.11	769,488.16	14,557.24
13a	<b>Unearned Revenue</b>	<b>558,333.08</b>	<b>0.00</b>	<b>135,142.62</b>	<b>20,990.33</b>	<b>3,824.08</b>	<b>0.00</b>	<b>92,720.11</b>	<b>769,488.16</b>	<b>14,557.24</b>
13b	<b>Accounts Payable</b>									
13c	<b>Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	558,333.08	0.00	135,142.62	20,990.33	3,824.08	0.00	92,720.11	769,488.16	14,557.24
15	<b>If Carryover is allowed, enter line 14 amount here</b>	<b>558,333.08</b>	<b>0.00</b>	<b>135,142.62</b>	<b>20,990.33</b>	<b>3,824.08</b>	<b>0.00</b>	<b>102,794.14</b>	<b>769,488.16</b>	<b>14,557.24</b>
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	441,666.92	776.16	364,857.38	36,539.27	13,759.04	1,382.90	10,074.03	755,523.52	0.00

FY 2022-2023 Local Grants		Skilled Trades Summers	Dream Big - Hughes Middle School	State's Digital Infrastructure and Video Competition	Classified School Employees Credentialing Grant	Captain: Regional Implementation	American Institutes for Research	Compton Community/EI Camino College- Project LEAD the Way	Target Transitional Kindergarten	LBCC-Innovation Fund	Cal Shape
		9146	9158	9164	9501	9508	9510	9511	9515	9522	9524
		8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	<b>AWARDS</b>	<b>9146</b>	<b>9158</b>	<b>9164</b>	<b>9501</b>	<b>9508</b>	<b>9510</b>	<b>9511</b>	<b>9515</b>	<b>9522</b>	<b>9524</b>
1a	Prior Year Carryover	47,918.77	0.00	8,698.72	0.00	0.00	0.00	357,076.57	16,283.15	379,594.15	0.00
2a	Current Year Award		35,000.00	91,028.33	144,000.00	56,822.98	115,000.00	137,376.00	0.00	0.00	5,723,880.00
2b	Other Adjustments				0.00	0.00	0.00	0.00			
2c	Adj Curr Yr Award (sum lines 2a & 2b)	0.00	35,000.00	91,028.33	144,000.00	56,822.98	115,000.00	137,376.00	0.00	0.00	5,723,880.00
3	Req. Matching Funds/Other										
4	Total Available Award (sum lines 1c, 2c, & 3)	47,918.77	35,000.00	99,727.05	144,000.00	56,822.98	115,000.00	494,452.57	16,283.15	379,594.15	5,723,880.00
	<b>REVENUES</b>										
5	Unearned Revenue Deferred from Prior Year	47,918.77	0.00	8,698.72	0.00	0.00	0.00	301,024.57	16,283.15	379,594.15	0.00
6	Cash Received in Current Year	0.00	35,000.00	91,028.33	129,700.00	56,822.98	115,000.00	125,064.00	0.00	0.00	2,861,940.00
7	Contributed Matching Funds										
8	Total Available (sum lines 5, 6, & 7)	47,918.77	35,000.00	99,727.05	129,700.00	56,822.98	115,000.00	426,088.57	16,283.15	379,594.15	2,861,940.00
	<b>EXPENDITURES</b>										
9	Donor-Authorized Expn	0.00	22,343.02	89,338.74	24,361.68	20,987.78	24,589.79	240,871.53	2,076.60	35,650.06	0.00
10	<b>Non-Donor-Authorized Expn</b>										
11	Total Expenditures (lines 9 & 10)	0.00	22,343.02	89,338.74	24,361.68	20,987.78	24,589.79	240,871.53	2,076.60	35,650.06	0.00
12	Amounts Included in line 6 above for Prior Year Adjustments										
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	47,918.77	12,656.98	10,388.31	105,338.32	35,835.20	90,410.21	185,217.04	14,206.55	343,944.09	2,861,940.00
13a	<b>Unearned Revenue</b>	<b>47,918.77</b>	<b>12,656.98</b>	<b>10,388.31</b>	<b>105,338.32</b>	<b>35,835.20</b>	<b>90,410.21</b>	<b>185,217.04</b>	<b>14,206.55</b>	<b>343,944.09</b>	<b>2,861,940.00</b>
13b	<b>Accounts Payable</b>										
13c	<b>Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	47,918.77	12,656.98	10,388.31	119,638.32	35,835.20	90,410.21	253,581.04	14,206.55	343,944.09	5,723,880.00
15	<b>If Carryover is allowed, enter line 14 amount here</b>	<b>47,918.77</b>	<b>12,656.98</b>	<b>10,388.31</b>	<b>119,638.32</b>	<b>35,835.20</b>	<b>90,410.21</b>	<b>253,581.04</b>	<b>14,206.55</b>	<b>343,944.09</b>	<b>5,723,880.00</b>
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	22,343.02	89,338.74	24,361.68	20,987.78	24,589.79	240,871.53	2,076.60	35,650.06	0.00



FY 2022-2023 Local Grants		Laura Bush Foundation	AP SUMMER INSTITUTE	CSULB School Safety	Reading is Fundamental	Andeavor Grants	PLTW	Strong Workforce K12 Pathway Coordinator	Linked Learning Regional Hub	Gene Haas Foundation Grant	Stuart Foundation Steaming Ahead
		9525	9531	9534	9548	9553	9562	9564	9565	9574	9576
		8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	<b>AWARDS</b>	9525	9531	9534	9548	9553	9562	9564	9565	9574	9576
1a	Prior Year Carryover	0.00	72,402.81	0.00	32,924.25	80,015.11	0.00	0.00	37,253.63	18,000.00	61,783.57
2a	Current Year Award	5,000.00	0.00	74,317.00	0.00	30,000.00	20,000.00	130,000.00	0.00	0.00	0.00
2b	Other Adjustments										
2c	Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	0.00	74,317.00	0.00	30,000.00	20,000.00	130,000.00	0.00	0.00	0.00
3	Req. Matching Funds/Other										
4	Total Available Award (sum lines 1c, 2c, & 3)	5,000.00	72,402.81	74,317.00	32,924.25	110,015.11	20,000.00	130,000.00	37,253.63	18,000.00	61,783.57
	<b>REVENUES</b>										
5	Unearned Revenue Deferred from Prior Year	0.00	72,402.81	0.00	32,924.25	80,015.11	0.00	0.00	37,253.63	18,000.00	61,783.57
6	Cash Received in Current Year	5,000.00	0.00	0.00	0.00	30,000.00	10,000.00	0.00	0.00	0.00	0.00
7	Contributed Matching Funds										
8	Total Available (sum lines 5, 6, & 7)	5,000.00	72,402.81	0.00	32,924.25	110,015.11	10,000.00	0.00	37,253.63	18,000.00	61,783.57
	<b>EXPENDITURES</b>										
9	Donor-Authorized Expn	0.00	59,531.25	4,949.49	0.00	44,738.89	0.00	33,315.81	23,252.34	18,000.00	61,783.57
10	<b>Non-Donor-Authorized Expn</b>										
11	Total Expenditures (lines 9 & 10)	0.00	59,531.25	4,949.49	0.00	44,738.89	0.00	33,315.81	23,252.34	18,000.00	61,783.57
12	Amounts Included in line 6 above for Prior Year Adjustments										
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	5,000.00	12,871.56	-4,949.49	32,924.25	65,276.22	10,000.00	-33,315.81	14,001.29	0.00	0.00
13a	<b>Unearned Revenue</b>	<b>5,000.00</b>	<b>12,871.56</b>	<b>0.00</b>	<b>32,924.25</b>	<b>65,276.22</b>	<b>10,000.00</b>	<b>0.00</b>	<b>14,001.29</b>	<b>0.00</b>	<b>0.00</b>
13b	<b>Accounts Payable</b>										
13c	<b>Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>4,949.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,315.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	5,000.00	12,871.56	69,367.51	32,924.25	65,276.22	20,000.00	96,684.19	14,001.29	0.00	0.00
15	<b>If Carryover is allowed, enter line 14 amount here</b>	<b>5,000.00</b>	<b>12,871.56</b>	<b>69,367.51</b>	<b>32,924.25</b>	<b>65,276.22</b>	<b>20,000.00</b>	<b>96,684.19</b>	<b>14,001.29</b>	<b>0.00</b>	<b>0.00</b>
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	59,531.25	4,949.49	0.00	44,738.89		33,315.81	23,252.34	18,000.00	61,783.57

FY 2022-2023 Local Grants		Boeing Leadership Steaming Ahead	Boeing Seamless Education	BESP - Business Engagement & Strategic Partnerships	Virtual Enterprise Activities	Sato Engineering Rocketry and Aerospace Program	LBEF-BOEING RACIAL EQUITY STEM GRANT	Fresno - Long Beach Partnership	Ohlendorf Memorial	RuMBa Foundation of Long Beach
		<b>9577</b>	<b>9578</b>	<b>9579</b>	<b>9582</b>	<b>9583</b>	<b>9584</b>	<b>9587</b>	<b>9598</b>	<b>9655</b>
		8699	8699	8699	8699	8699	8699	8699	8699	8699
	<b>AWARDS</b>	<b>9577</b>	<b>9578</b>	<b>9579</b>	<b>9582</b>	<b>9583</b>	<b>9584</b>	<b>9587</b>	<b>9598</b>	<b>9655</b>
1a	Prior Year Carryover	885.01	125,372.15	136,751.65	211.54	36,418.90	184,000.00	6,130.33	4,492.30	168,724.09
2a	Current Year Award	0.00	0.00	19,350.27	0.00	0.00	0.00	0.00	0.00	82,618.09
2b	Other Adjustments									
2c	Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	19,350.27	0.00	0.00	0.00	0.00	0.00	82,618.09
3	Req. Matching Funds/Other								121.66	
4	Total Available Award (sum lines 1c, 2c, & 3)	885.01	125,372.15	156,101.92	211.54	36,418.90	184,000.00	6,130.33	4,613.96	251,342.18
	<b>REVENUES</b>									
5	Unearned Revenue Deferred from Prior Year	0.00	125,372.15	136,751.65	211.54	36,418.90	184,000.00	6,130.33	4,492.30	168,724.09
6	Cash Received in Current Year	0.00	0.00	19,350.27	0.00	0.00	0.00	0.00		82,618.09
7	Contributed Matching Funds								121.66	
8	Total Available (sum lines 5, 6, & 7)	0.00	125,372.15	156,101.92	211.54	36,418.90	184,000.00	6,130.33	4,613.96	251,342.18
	<b>EXPENDITURES</b>									
9	Donor-Authorized Expn	885.01	292.94	37,798.35	0.00	0.00	4,146.97	0.00	650.00	125,659.26
10	<b>Non-Donor-Authorized Expn</b>									
11	Total Expenditures (lines 9 & 10)	885.01	292.94	37,798.35	0.00	0.00	4,146.97	0.00	650.00	125,659.26
12	Amounts Included in line 6 above for Prior Year Adjustments									
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-885.01	125,079.21	118,303.57	211.54	36,418.90	179,853.03	6,130.33	3,963.96	125,682.92
13a	<b>Unearned Revenue</b>	<b>0.00</b>	<b>125,079.21</b>	<b>118,303.57</b>	<b>211.54</b>	<b>36,418.90</b>	<b>179,853.03</b>	<b>6,130.33</b>	<b>3,963.96</b>	<b>125,682.92</b>
13b	<b>Accounts Payable</b>									
13c	<b>Accounts Receivable</b>	<b>885.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	125,079.21	118,303.57	211.54	36,418.90	179,853.03	6,130.33	3,963.96	125,682.92
15	<b>If Carryover is allowed, enter line 14 amount here</b>	<b>0.00</b>	<b>125,079.21</b>	<b>118,303.57</b>	<b>211.54</b>	<b>36,418.90</b>	<b>179,853.03</b>	<b>6,130.33</b>	<b>3,963.96</b>	<b>125,682.92</b>
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	885.01	292.94	37,798.35	0.00	0.00	4,146.97	0.00	528.34	125,659.26

FY 2022-2023 Local Grants		Liff Scholarship	Helene Langthorne Rose Fund	Miller Foundation	Covered CA Enroll Services	Total Local Grant
		9656	9657	9683	9763	
		8699	8699	8699	8699	
	<b>AWARDS</b>	<b>9656</b>	<b>9657</b>	<b>9683</b>	<b>9763</b>	
1a	Prior Year Carryover	39,178.30	86,859.26	519.74	1,179.60	3,287,158.44
2a	Current Year Award	0.00	0.00	25,000.00	0.00	8,524,542.67
2b	Other Adjustments					-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	25,000.00	0.00	8,524,542.67
3	Req. Matching Funds/Other	1,130.76	2,506.93	0.00		3,759.35
4	Total Available Award (sum lines 1c, 2c, & 3)	40,309.06	89,366.19	25,519.74	1,179.60	11,815,460.46
	<b>REVENUES</b>					-
5	Unearned Revenue Deferred from Prior Year	39,178.30	86,859.26	519.74	1,179.60	3,230,221.43
6	Cash Received in Current Year	0.00	0.00	25,000.00	0.00	5,421,673.67
7	Contributed Matching Funds	1,130.76	2,506.93	0.00		3,759.35
8	Total Available (sum lines 5, 6, & 7)	40,309.06	89,366.19	25,519.74	1,179.60	8,655,654.45
	<b>EXPENDITURES</b>					-
9	Donor-Authorized Expn	0.00	0.00	25,519.74	1,179.60	2,526,501.64
10	<b>Non-Donor-Authorized Expn</b>					-
11	Total Expenditures (lines 9 & 10)	0.00	0.00	25,519.74	1,179.60	2,526,501.64
12	Amounts Included in line 6 above for Prior Year Adjustments					-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	40,309.06	89,366.19	0.00	0.00	6,129,152.81
13a	<b>Unearned Revenue</b>	<b>40,309.06</b>	<b>89,366.19</b>	<b>0.00</b>	<b>0.00</b>	<b>6,168,303.12</b>
13b	<b>Accounts Payable</b>					-
13c	<b>Accounts Receivable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,150.31</b>
14	Unused Grant Award Calculation (line 4 minus line 9)	40,309.06	89,366.19	0.00	0.00	9,288,958.82
15	<b>If Carryover is allowed, enter line 14 amount here</b>	<b>40,309.06</b>	<b>89,366.19</b>	<b>0.00</b>	<b>0.00</b>	<b>9,299,032.85</b>
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	-1,130.76	-2,506.93	25,519.74	1,179.60	2,522,742.29

FY 2022-2023 Local Grants Funds 11 & 12		American Career	QRIS Block Grant	Total Local Grant
		College		Funds 11 & 12
		9018	9132	
		8699	8699	
		Fund 11	Fund 12	
	AWARDS	9018	9132	
1a	Prior Year Carryover	0.00	400,871.05	400,871.05
2a	Current Year Award	116,488.00	244,990.00	361,478.00
2b	Other Adjustments		0.00	-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	116,488.00	244,990.00	361,478.00
3	Req. Matching Funds/Other		0.00	-
4	Total Available Award (sum lines 1c, 2c, & 3)	116,488.00	645,861.05	762,349.05
REVENUES				
5	Unearned Revenue Deferred from Prior Year	0.00	400,871.05	400,871.05
6	Cash Received in Current Year	116,488.00	158,110.00	274,598.00
7	Contributed Matching Funds			-
8	Total Available (sum lines 5, 6, & 7)	116,488.00	558,981.05	675,469.05
EXPENDITURES				
9	Donor-Authorized Expn	116,488.00	203,292.59	319,780.59
10	Non-Donor-Authorized Expn			-
11	Total Expenditures (lines 9 & 10)	116,488.00	203,292.59	319,780.59
12	Amounts Included in line 6 above for Prior Year Adjustments			-
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	355,688.46	355,688.46
13a	Unearned Revenue	0.00	355,688.46	355,688.46
13b	Accounts Payable		0.00	-
13c	Accounts Receivable	0.00	0.00	-
14	Unused Grant Award Calculation (line 4 minus line 9)	0.00	442,568.46	442,568.46
15	If Carryover is allowed, enter line 14 amount here	0.00	442,568.46	442,568.46
16	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	116,488.00	203,292.59	319,780.59

FY 2022-2023 Local Entitlements		Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation	Gifts - Music - OCIPD	Cotsen Strategic	Long Beach Rotary Gifts	MediCal Billing	Kids Club	Total Local Entitlement
		9204	9205	9206	9207	9208	9209	9210	9212	9214	9215	9540	9554	
		8650	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
	AWARDS	9204	9205	9206	9207	9208	9209	9210	9212	9214	9215	9540	9554	
1a	Prior Year Restricted Ending Bal	107,634.66	13,577.60	1,082,991.64	544,695.58	115,245.03	137,578.31	16,252.14	32,614.96	30,307.14	0.00	3,782,513.17	0.00	5,863,410.23
2a	Current Year Award	27,272.50	6,381.90	897,461.30	557,609.31	24,065.38	32,763.07	61,500.00	23,000.00	6,500.00	38,500.00	5,157,346.94	2,980,748.33	9,813,148.73
2b	Other Adjustments													-
2c	Adj Curr Yr Award (sum lines 2a & 2b)	27,272.50	6,381.90	897,461.30	557,609.31	24,065.38	32,763.07	61,500.00	23,000.00	6,500.00	38,500.00	5,157,346.94	2,980,748.33	9,813,148.73
3	Req. Matching Funds/Other													-
4	Total Available Award (sum lines 1c, 2c, & 3)	134,907.16	19,959.50	1,980,452.94	1,102,304.89	139,310.41	170,341.38	77,752.14	55,614.96	36,807.14	38,500.00	8,939,860.11	2,980,748.33	15,676,558.96
	REVENUES													
5	Cash Received in Current Year	27,272.50	6,381.90	897,461.30	557,609.31	24,065.38	32,763.07	61,500.00	23,000.00	6,500.00	38,500.00	5,157,346.94	2,980,748.33	9,813,148.73
6	Amounts Included in line 5 for Prior Year Adjustments													
7a	Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
7b	Non-Current Accounts Receivable.													-
7c	Current Accounts Receivable(line 7a minu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
8	Contributed Matching Funds													
9	Total Available (sum lines 5, 7c, & 8)	27,272.50	6,381.90	897,461.30	557,609.31	24,065.38	32,763.07	61,500.00	23,000.00	6,500.00	38,500.00	5,157,346.94	2,980,748.33	9,813,148.73
	EXPENDITURES													
10	Donor-Authorized Expn	31,003.49	5,413.18	963,040.37	346,682.55	16,916.44	35,351.75	50,503.25	13,522.95	4,519.05	7,115.23	2,538,681.23	2,980,748.33	6,993,497.82
11	Non-Donor-Authorized Expn													-
12	Total Expenditures (line 10 plus line 11)	31,003.49	5,413.18	963,040.37	346,682.55	16,916.44	35,351.75	50,503.25	13,522.95	4,519.05	7,115.23	2,538,681.23	2,980,748.33	6,993,497.82
	RESTRICTED ENDING BAL													-
13	Current Year (line 4 minus line 10)	103,903.67	14,546.32	1,017,412.57	755,622.34	122,393.97	134,989.63	27,248.89	42,092.01	32,288.09	31,384.77	6,401,178.88	0.00	8,683,061.14

FY 2022-2023 Local Entitlements Funds 11 & 12		CDC Kids Korner	CDC Gifts	HS Gifts	Fee-Based District Preschool	Gifts: Instructional Services - Adult Ed	Long Beach Rotary Gifts	Total Fund 11 & 12	
		<b>9023</b>	<b>9024</b>	<b>9025</b>	<b>9130</b>	<b>9208</b>	<b>9215</b>		
		8699/8689	8699	8699	8699	8699	8699	8699	
		Fund 12	Fund 12	Fund 12	Fund 12	Fund 11	Fund 12		
	<b>AWARDS</b>	<b>9023</b>	<b>9024</b>	<b>9025</b>	<b>9130</b>	<b>9208</b>	<b>9215</b>		
1a	Prior Year Restricted Ending Bal	841,340.79	2,874.57	12,289.25	177,896.95	0.00	0.00	1,034,401.56	
2a	Current Year Award	450,718.94	388.50	0.00	586,521.08	395.00	4,000.00	1,042,023.52	
2b	Other Adjustments							-	
2c	Adj Curr Yr Award (sum lines 2a & 2b)	450,718.94	388.50	0.00	586,521.08	395.00	4,000.00	1,042,023.52	
3	Req. Matching Funds/Other							-	
4	Total Available Award (sum lines 1c, 2c, & 3)	1,292,059.73	3,263.07	12,289.25	764,418.03	395.00	4,000.00	2,076,425.08	
	<b>REVENUES</b>							-	
5	Cash Received in Current Year	450,718.94	388.50	0.00	586,521.08	395.00	4,000.00	1,042,023.52	
6	Amounts Included in line 5 for Prior Year Adjustments							-	
7a	<b>Accounts Receivable (line 2c minus lines 5 &amp; 6)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	-	
7b	Non-Current Accounts Receivable.							-	
7c	Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	-	
8	Contributed Matching Funds							-	
9	Total Available (sum lines 5, 7c, & 8)	450,718.94	388.50	0.00	586,521.08	395.00	4,000.00	1,042,023.52	
	<b>EXPENDITURES</b>							-	
10	Donor-Authorized Expn	0.00	853.91	0.00	0.00	0.00	0.00	853.91	
11	Non-Donor-Authorized Expn							-	
12	Total Expenditures (line 10 plus line 11)	0.00	853.91	0.00	0.00	0.00	0.00	853.91	
	<b>RESTRICTED ENDING BAL</b>							-	
13	Current Year (line 4 minus line 10)	1,292,059.73	2,409.16	12,289.25	764,418.03	395.00	4,000.00	2,075,571.17	

**Unaudited Actuals**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	490,994,337.73	301	315,001.41	303	490,679,336.32	305	8,969,142.57		307	481,710,193.75	309
2000 - Classified Salaries	140,342,191.12	311	8,328,470.69	313	132,013,720.43	315	486,632.35		317	131,527,088.08	319
3000 - Employee Benefits	320,727,435.81	321	2,011,604.46	323	318,715,831.35	325	2,135,931.42		327	316,579,899.93	329
4000 - Books, Supplies Equip Replace. (6500)	70,151,088.14	331	1,418,445.46	333	68,732,642.68	335	12,217,138.51		337	56,515,504.17	339
5000 - Services . . . & 7300 - Indirect Costs	161,950,151.87	341	2,302,402.87	343	159,647,749.00	345	63,590,512.69		347	96,057,236.31	349
<b>TOTAL</b>					<b>1,169,789,279.78</b>	<b>365</b>	<b>TOTAL</b>			<b>1,082,389,922.24</b>	<b>369</b>

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.

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375,398,470.68
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	24,046,484.80
3. STRS. . . . .	3101 & 3102	100,560,700.80
4. PERS. . . . .	3201 & 3202	4,686,600.97
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	6,942,536.51
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	70,711,866.81
7. Unemployment Insurance. . . . .	3501 & 3502	2,016,200.64
8. Workers' Compensation Insurance. . . . .	3601 & 3602	7,985,421.02
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	7,634,314.53
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

**Unaudited Actuals**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	599,982,596.76	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .	215,089.87	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	364,114.37	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	599,403,392.52	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. . . . .		
	55.38%	
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) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.38%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	1,082,389,922.24	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**




Unaudited Actuals  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,474,982,650.00	1,989,978.00	1,476,972,628.00	480,000,000.00	54,620,000.00	1,902,352,628.00	29,663,303.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		1,986,851.00	1,986,851.00		815,073.00	1,171,778.00	621,669.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	480,674,000.00	7,147.00	480,681,147.00	294,080,013.00		774,761,160.00	
Total/Net OPEB Liability	401,299,005.00		401,299,005.00	15,515,007.00		416,814,012.00	15,500,000.00
Compensated Absences Payable	14,182,345.00	(1,236,404.00)	12,945,941.00	3,488,737.00		16,434,678.00	13,147,742.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,371,138,000.00	2,747,572.00	2,373,885,572.00	793,083,757.00	55,435,073.00	3,111,534,256.00	58,932,714.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,204,461,411.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	171,768,548.64
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	15,420,627.32
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,606,784.10
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	13,752.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				29,041,163.42
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			Manually entered. Must not include expenditures in lines A or D1.	
2. Expenditures to cover deficits for student body activities				1,003,651,699.45
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,003,651,699.45
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				59,290.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,927.56
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

<p>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.)</p>	890,841,822.18	14,870.09
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	0.00	0.00
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	890,841,822.18	14,870.09
<p>B. Required effort (Line A.2 times 90%)</p>	801,757,639.96	13,383.08
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	1,003,651,699.45	16,927.56
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2021-22 Actual			2022-23 Actual		
2021-22 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)	478,354,632.64		478,354,632.64			509,017,021.09
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	59,926.89		59,926.89			59,290.99
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	Adjustments to 2021-22			Adjustments to 2022-23		
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>B. CURRENT YEAR GANN ADA</b>	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 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)	59,290.99		59,290.99	58,840.54		58,840.54
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)			59,290.99			58,840.54
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	423,176.91		423,176.91	476,854.00		476,854.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	954,163.94		954,163.94	2,148,582.00		2,148,582.00
4. Secured Roll Taxes (Object 8041)	99,719,080.74		99,719,080.74	130,674,560.00		130,674,560.00
5. Unsecured Roll Taxes (Object 8042)	1,292,107.41		1,292,107.41	2,909,560.00		2,909,560.00
6. Prior Years' Taxes (Object 8043)	5,936,105.09		5,936,105.09	13,201,444.00		13,201,444.00
7. Supplemental Taxes (Object 8044)	4,562,637.46		4,562,637.46	6,194,880.00		6,194,880.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	59,240,182.88		59,240,182.88	7,461,886.00		7,461,886.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	62,265.95		62,265.95	168,340.00		168,340.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	35,401,221.81		35,401,221.81	32,950,483.00		32,950,483.00
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)	207,590,942.19	0.00	207,590,942.19	196,186,589.00	0.00	196,186,589.00
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)	207,590,942.19	0.00	207,590,942.19	196,186,589.00	0.00	196,186,589.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,348,985.58			6,419,493.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	32,142,502.00		32,142,502.00	33,320,362.00		33,320,362.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	32,142,502.00	0.00	38,491,487.58	33,320,362.00	0.00	39,739,855.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	629,457,430.00		629,457,430.00	668,613,109.00		668,613,109.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	161,498.00		161,498.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	629,618,928.00	0.00	629,618,928.00	668,613,109.00	0.00	668,613,109.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,362,392,976.47		1,362,392,976.47	1,304,270,852.00		1,304,270,852.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	15,952,569.29		15,952,569.29	6,030,000.00		6,030,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			478,354,632.64			509,017,021.09



	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9894			0.9924
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			509,017,021.09			527,577,084.76
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			207,590,942.19			196,186,589.00
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)			7,114,918.80			7,060,864.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			339,917,566.48			371,130,350.76
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			339,917,566.48			371,130,350.76
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])			6,486,857.77			2,635,043.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			214,077,799.96			198,821,632.52
8. 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)			333,430,708.70			368,495,307.24
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			214,077,799.96			
b. State Subventions (Line D8)			333,430,708.70			
c. Less: Excluded Appropriations (Line C23)			38,491,487.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			509,017,021.09			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
<b>SUMMARY</b>						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			509,017,021.09			527,577,084.76
12. Appropriations Subject to the Limit (Line D9d)			509,017,021.09			
** 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) 32,975,741.35
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 917,984,384.28

**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) 3.59%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 29,255,039.46
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 14,105,910.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	165,671.19
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)	4,436,202.16
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)	401.12
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)	47,963,224.56
9. Carry-Forward Adjustment (Part IV, Line F)	3,249,977.75
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,213,202.31
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	725,415,753.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	154,367,779.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	96,398,474.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,935,329.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	15,821,288.83
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	583,810.68
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,779,851.00
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)	3,189,473.25
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)	655,971.79
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)	119,134,888.56
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)	10,772.17
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	9,413,766.62
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,106,372.36
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,228,342.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,394,902.85
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)	1,210,436,778.94
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	3.96%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.23%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	47,963,224.56
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,646,481.83
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.83%) times Part III, Line B19); zero if negative	3,249,977.75
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.83%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,249,977.75
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	3,249,977.75

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Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		12,467,305.53	12,467,305.53
2. State Lottery Revenue	8560	12,363,817.79		6,215,969.09	18,579,786.88
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)		12,363,817.79	0.00	18,683,274.62	31,047,092.41
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	8,594,135.18		0.00	8,594,135.18
2. Classified Salaries	2000-2999	139,115.11		0.00	139,115.11
3. Employee Benefits	3000-3999	1,790,882.67		0.00	1,790,882.67
4. Books and Supplies	4000-4999	1,508,101.24		9,414,583.78	10,922,685.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	331,583.59			331,583.59
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 )		12,363,817.79	0.00	9,414,583.78	21,778,401.57
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	9,268,690.84	9,268,690.84
<b>D. COMMENTS:</b>					

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.

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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	11,983,517.22	5,133,731.67	17,117,248.89	762,663.22		17,879,912.11
1110	Regular Education, K-12	533,042,444.92	216,181,536.37	749,223,981.29	33,381,858.11		782,605,839.40
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,675,902.60	630,021.12	3,305,923.72	147,296.24		3,453,219.96
3300	Independent Study Centers	5,576,210.54	1,734,878.15	7,311,088.69	325,747.35		7,636,836.04
3400	Opportunity Schools	401,002.85	182,703.65	583,706.50	26,007.19		609,713.69
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	6,635,722.95	2,327,559.55	8,963,282.50	399,361.25		9,362,643.75
3800	Career Technical Education	16,466,349.47	0.00	16,466,349.47	733,662.24		17,200,011.71
4110	Regular Education, Adult	49,167.87	0.00	49,167.87	2,190.69		51,358.56
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	426,850.17	0.00	426,850.17	19,018.41		445,868.58
5000-5999	Special Education	231,031,141.33	55,955,224.53	286,986,365.86	12,786,747.87		299,773,113.73
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	827,451.07	0.00	827,451.07	36,867.29		864,318.36
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	8,407,846.64	0.00	8,407,846.64	374,613.67		8,782,460.31
8500	Child Care and Development Services	8,297,247.48	702,973.52	9,000,221.00	401,007.05		9,401,228.05
<b>Other Costs</b>							
----	Food Services					1,931,131.84	1,931,131.84
----	Enterprise					583,810.68	583,810.68
----	Facilities Acquisition & Construction					12,032,981.80	12,032,981.80
----	Other Outgo					8,376,180.60	8,376,180.60
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		20,327,617.73	20,327,617.73	4,834,950.79		25,162,568.52
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,691,786.14)		(1,691,786.14)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	825,820,855.11	303,176,246.29	1,128,997,101.40	52,540,205.23	22,924,104.92	1,204,461,411.55

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	10,011,464.94	374,467.04	3,352.19	692,127.74	629,761.36	0.00	0.00			272,343.95	0.00	11,983,517.22
1110	Regular Education, K-12	519,724,188.81	107,051.84	7,361,207.88	807,164.29	153,332.27	0.00	4,865,176.58			15,323.25	9,000.00	533,042,444.92
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	1,385,825.05	193,068.26	975.50	500,818.27	223,047.58	0.00	0.00			372,167.94	0.00	2,675,902.60
3300	Independent Study Centers	4,354,962.12	189,571.26	0.00	688,769.38	254,427.86	0.00	0.00			88,479.92	0.00	5,576,210.54
3400	Opportunity Schools	389,900.89	0.00	0.00	0.00	0.00	0.00	0.00			11,101.96	0.00	401,002.85
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	4,892,799.16	108,878.16	0.00	1,036,770.79	371,358.17	0.00	70,152.88			155,763.79	0.00	6,635,722.95
3800	Career Technical Education	15,224,503.20	993,389.98	216.86	203,382.02	35,570.96	0.00	0.00			9,286.45	0.00	16,466,349.47
4110	Regular Education, Adult	32,193.11	0.00	0.00	14,728.82	80.93	0.00	0.00			2,165.01	0.00	49,167.87
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
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	231,675.10	47,763.74	9,202.12	0.00	127,741.22	0.00	0.00			10,467.99	0.00	426,850.17
5000-5999	Special Education	175,625,213.96	11,066,332.77	5,759.21	1,903,240.40	26,756,591.33	15,249,431.71	0.00			424,571.95	0.00	231,031,141.33
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	634,990.91	189,984.10	651.91	1,826.40	0.00	0.00	0.00	(2.25)	0.00	0.00	0.00	827,451.07
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	3.40	0.00	0.00	0.00		8,407,843.24	0.00	0.00	0.00	8,407,846.64
8500	Child Care and Development Services	609,332.75	128,190.06	3,540.35	29,104.06	79,718.83	0.00		7,413,447.84	0.00	33,913.59	0.00	8,297,247.48
<b>Total Direct Charged Costs</b>		<b>733,117,050.00</b>	<b>13,398,697.21</b>	<b>7,384,909.42</b>	<b>5,877,932.17</b>	<b>28,631,630.51</b>	<b>15,249,431.71</b>	<b>4,935,329.46</b>	<b>15,821,288.83</b>	<b>0.00</b>	<b>1,395,585.80</b>	<b>9,000.00</b>	<b>825,820,855.11</b>

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	3,040,873.70	2,092,857.97	0.00	5,133,731.67
1110	Regular Education, K-12	128,042,851.15	88,126,193.59	12,491.63	216,181,536.37
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	373,212.89	256,808.23	0.00	630,021.12
3300	Independent Study Centers	1,027,687.66	707,190.49	0.00	1,734,878.15
3400	Opportunity Schools	108,177.65	74,526.00	0.00	182,703.65
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	1,378,724.14	948,835.41	0.00	2,327,559.55
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
5000-5999	Special Education (allocated to 5001)	32,682,631.21	22,493,948.38	778,644.94	55,955,224.53
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	416,483.95	286,489.57	0.00	702,973.52
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	12,040,713.19	8,286,904.54	0.00	20,327,617.73
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		<b>179,111,355.54</b>	<b>123,273,754.18</b>	<b>791,136.57</b>	<b>303,176,246.29</b>

Unaudited Actuals  
2022-23  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,779,851.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	165,671.19
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	32,524,586.75
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	14,761,882.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	54,231,991.36
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	825,820,855.11
2	Total Allocated Costs (from Form PCR, Column 2, Total)	303,176,246.29
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,128,997,101.40
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,106,372.36
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	45,760,635.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	40,321,235.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	88,188,243.46
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	1,217,185,344.86
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	4.46%

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)	1,931,131.84				1,931,131.84
Enterprise (Objects 1000-5999, 6400-6920)		583,810.68			583,810.68
Facilities Acquisition & Construction (Objects 1000-6700)			12,032,981.80		12,032,981.80
Other Outgo (Objects 1000 - 7999)				8,376,180.60	8,376,180.60
<b>Total Other Costs</b>	1,931,131.84	583,810.68	12,032,981.80	8,376,180.60	22,924,104.92

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**Unaudited Actuals**  
**2022-23**  
**Form and Charter Schools Funds**  
**Program Cost Report**  
**Schedule of Allocation Factors (AF) for Support Costs**

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	59,440,020.76	5,335,044.66	62,942,561.80	51,393,728.31	123,271,580.87	2,173.29	791,136.57
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten	56.22	56.22	56.22	56.22	64.87	64.87	
1110 Regular Education, K-12	2,367.27	2,367.27	2,367.27	2,367.27	2,731.55	2,731.55	24.00
3100 Alternative Schools							
3200 Continuation Schools	6.90	6.90	6.90	6.90	7.96	7.96	
3300 Independent Study Centers	19.00	19.00	19.00	19.00	21.92	21.92	
3400 Opportunity Schools	2.00	2.00	2.00	2.00	2.31	2.31	
3550 Community Day Schools							
3700 Specialized Secondary Programs	25.49	25.49	25.49	25.49	29.41	29.41	
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)	604.24	604.24	604.24	604.24	697.22	697.22	1,496.00
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	7.70	7.70	7.70	7.70	8.88	8.88	
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	222.61	222.61	222.61	222.61	256.86	256.86	
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	3,311.43	3,311.43	3,311.43	3,311.43	3,820.98	3,820.98	1,520.00

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Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,005,731.31)	0.00	(1,691,786.14)				
Other Sources/Uses Detail					0.00	7,000,000.00		
Fund Reconciliation							997,506.37	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,574.97	0.00	52,432.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	253,868.63	0.00	1,634,076.01	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	367,518.24	0.00	5,277.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	982,318.32
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								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	72,105.91	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	134,909.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	172,754.56	0.00						
Other Sources/Uses Detail					7,000,000.00	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								

Unaudited Actuals  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	15,188.05
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,005,731.31	(1,005,731.31)	1,691,786.14	(1,691,786.14)	7,000,000.00	7,000,000.00	997,506.37	997,506.37

Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-CY)

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
	<b>UNDUPLICATED PUPIL COUNT</b>								11,399.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,694,439.86	408,058.95	0.00	193,956.18	5,566,250.51	72,466,854.28		81,329,559.78
2000-2999	Classified Salaries	1,578,406.52	3,498.96	0.00	33,164.29	1,388,112.96	23,768,983.30		26,772,166.03
3000-3999	Employee Benefits	1,964,696.46	172,933.33	0.00	117,493.36	3,379,154.07	49,802,502.13		55,436,779.35
4000-4999	Books and Supplies	201,132.46	(26,210.92)	0.00	2,197.07	54,111.92	575,771.79		807,002.32
5000-5999	Services and Other Operating Expenditures	1,082,628.95	68,401.49	0.00	1,179.53	14,873.41	65,509,820.33		66,676,903.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89		9,657.89
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	7,521,304.25	626,681.81	0.00	347,990.43	10,402,502.87	212,133,589.72	0.00	231,032,069.08
7310	Transfers of Indirect Costs	5,976,983.68	0.00	0.00	14,386.37	241,499.32	561,241.06		6,794,110.43
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	55,955,224.38							55,955,224.38
	Total Indirect Costs and PCR Allocations	61,932,208.06	0.00	0.00	14,386.37	241,499.32	561,241.06	0.00	62,749,334.81
	TOTAL COSTS	69,453,512.31	626,681.81	0.00	362,376.80	10,644,002.19	212,694,830.78	0.00	293,781,403.89
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	361,419.32	141,834.86	0.00	5,119.99	2,117,928.70	2,782,144.45		5,408,447.32
2000-2999	Classified Salaries	243,371.00	181.45	0.00	872.24	926,850.84	5,289,474.01		6,460,749.54
3000-3999	Employee Benefits	231,677.80	31,870.65	0.00	656.66	1,154,755.11	8,235,500.40		9,654,460.62
4000-4999	Books and Supplies	6,916.53	0.00	0.00	0.00	30,748.03	722.25		38,386.81
5000-5999	Services and Other Operating Expenditures	1,537.54	1,952.50	0.00	0.00	14,873.41	8,277,773.06		8,296,136.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	844,922.19	175,839.46	0.00	6,648.89	4,245,156.09	24,585,614.17	0.00	29,858,180.80
7310	Transfers of Indirect Costs	645,575.98	0.00	0.00	0.00	123,822.41	138,732.32		908,130.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	645,575.98	0.00	0.00	0.00	123,822.41	138,732.32	0.00	908,130.71
	TOTAL BEFORE OBJECT 8980	1,490,498.17	175,839.46	0.00	6,648.89	4,368,978.50	24,724,346.49	0.00	30,766,311.51
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,632,228.01
	TOTAL COSTS								21,134,083.50

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-CY)**

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	2,333,020.54	266,224.09	0.00	188,836.19	3,448,321.81	69,684,709.83		75,921,112.46
2000-2999	Classified Salaries	1,335,035.52	3,317.51	0.00	32,292.05	461,262.12	18,479,509.29		20,311,416.49
3000-3999	Employee Benefits	1,733,018.66	141,062.68	0.00	116,836.70	2,224,398.96	41,567,001.73		45,782,318.73
4000-4999	Books and Supplies	194,215.93	(26,210.92)	0.00	2,197.07	23,363.89	575,049.54		768,615.51
5000-5999	Services and Other Operating Expenditures	1,081,091.41	66,448.99	0.00	1,179.53	0.00	57,232,047.27		58,380,767.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89		9,657.89
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	6,676,382.06	450,842.35	0.00	341,341.54	6,157,346.78	187,547,975.55	0.00	201,173,888.28
7310	Transfers of Indirect Costs	5,331,407.70	0.00	0.00	14,386.37	117,676.91	422,508.74		5,885,979.72
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	55,955,224.38							55,955,224.38
	Total Indirect Costs and PCR Allocations	61,286,632.08	0.00	0.00	14,386.37	117,676.91	422,508.74	0.00	61,841,204.10
	TOTAL BEFORE OBJECT 8980	67,963,014.14	450,842.35	0.00	355,727.91	6,275,023.69	187,970,484.29	0.00	263,015,092.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								9,632,228.01
	TOTAL COSTS								272,647,320.39
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	104,712.99	0.00	0.00	0.00	1,161,627.62	816,749.42		2,083,090.03
2000-2999	Classified Salaries	396,001.27	0.00	0.00	0.00	191,831.66	12,820,093.71		13,407,926.64
3000-3999	Employee Benefits	70,519.65	0.00	0.00	0.00	645,470.71	2,364,457.80		3,080,448.16
4000-4999	Books and Supplies	1,247.69	0.00	0.00	0.00	23,363.89	10,995.69		35,607.27
5000-5999	Services and Other Operating Expenditures	472,532.52	0.00	0.00	0.00	0.00	14,785,102.78		15,257,635.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89		9,657.89
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	1,045,014.12	0.00	0.00	0.00	2,022,293.88	30,807,057.29	0.00	33,874,365.29
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	1,045,014.12	0.00	0.00	0.00	2,022,293.88	30,807,057.29	0.00	33,874,365.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								9,632,228.01

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-CY)**

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	
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)  TOTAL COSTS								90,311,013.51	133,817,606.81

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**2021-22 Expenditures by LEA (LE-PY)**

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	232,159,630.49	116,652,542.45
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL 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. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	232,159,630.49	116,652,542.45
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	9,342.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	9,342.00	





**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: (??)

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

	<u>State and Local</u>	<u>Local Only</u>
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 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

**If (b) is greater than (a).**

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

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

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

	_____	_____
--	-------	-------

**If (b) is less than (a).**

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

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

	_____	_____
--	-------	-------

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year FY 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	293,781,403.89		
b. Less: Expenditures paid from federal sources	21,134,083.50		
c. Expenditures paid from state and local sources	272,647,320.39	232,159,630.49	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		232,159,630.49	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	272,647,320.39	232,159,630.49	40,487,689.90
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.			
	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>Difference</b>
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	293,781,403.89		
b. Less: Expenditures paid from federal sources	21,134,083.50		
c. Expenditures paid from state and local sources	272,647,320.39	232,159,630.49	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		232,159,630.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	272,647,320.39	232,159,630.49	
d. Special education unduplicated pupil count	11,399.00	9,342.00	
e. Per capita state and local expenditures (A2c/A2d)	23,918.53	24,851.17	(932.64)

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2022-23 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

SELPA: (??)

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

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>Difference</b>
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	133,817,606.81	116,652,542.45	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		116,652,542.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	133,817,606.81	116,652,542.45	17,165,064.36

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.

	<b>Actual</b>	<b>Comparison Year</b>	
	<b>FY 2022-23</b>	<b>FY 2021-22</b>	<b>Difference</b>
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	133,817,606.81	116,652,542.45	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		116,652,542.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	133,817,606.81	116,652,542.45	
b. Special education unduplicated pupil count	11,399.00	9,342.00	
c. Per capita local expenditures(B2a/ B2b)	11,739.42	12,486.89	(747.48)

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.**

Renee M Arkus

Contact Name

Executive Director, Fiscal Services

562-997-8126

Telephone Number

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

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	
<b>UNDUPLICATED PUPIL COUNT</b>									11,399.00	
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,672,952.00	483,063.00	0.00	200,898.00	5,184,518.00	72,502,096.00		81,043,527.00	
2000-2999	Classified Salaries	2,272,549.00	0.00	0.00	35,569.00	1,260,200.00	22,160,593.00		25,728,911.00	
3000-3999	Employee Benefits	2,012,390.00	233,886.00	0.00	111,434.00	3,209,685.00	49,959,815.00		55,527,210.00	
4000-4999	Books and Supplies	9,400.00	5,744.00	0.00	3,146.00	40,600.00	473,406.00		532,296.00	
5000-5999	Services and Other Operating Expenditures	631,682.00	0.00	0.00	1,957.00	21,600.00	64,778,358.00		65,433,597.00	
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	7,598,973.00	722,693.00	0.00	353,004.00	9,716,603.00	209,874,268.00	0.00	228,265,541.00	
7310	Transfers of Indirect Costs	6,043,303.00	0.00	0.00	224.00	144,348.00	269,744.00		6,457,619.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	6,043,303.00	0.00	0.00	224.00	144,348.00	269,744.00	0.00	6,457,619.00	
	TOTAL COSTS	13,642,276.00	722,693.00	0.00	353,228.00	9,860,951.00	210,144,012.00	0.00	234,723,160.00	
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,868,449.00	405,447.00	0.00	200,898.00	2,876,555.00	70,376,199.00		75,727,548.00	
2000-2999	Classified Salaries	2,098,346.00	0.00	0.00	35,569.00	740,123.00	18,841,420.00		21,715,458.00	
3000-3999	Employee Benefits	1,557,716.00	216,244.00	0.00	111,434.00	2,734,768.00	41,433,097.00		46,053,259.00	
4000-4999	Books and Supplies	0.00	5,744.00	0.00	3,146.00	9,000.00	473,406.00		491,296.00	
5000-5999	Services and Other Operating Expenditures	631,682.00	0.00	0.00	1,957.00	0.00	58,255,658.00		58,889,297.00	
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	6,156,193.00	627,435.00	0.00	353,004.00	6,360,446.00	189,379,780.00	0.00	202,876,858.00	
7310	Transfers of Indirect Costs	5,343,009.00	0.00	0.00	224.00	144,348.00	238,629.00		5,726,210.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	5,343,009.00	0.00	0.00	224.00	144,348.00	238,629.00	0.00	5,726,210.00	
	TOTAL BEFORE OBJECT 8980	11,499,202.00	627,435.00	0.00	353,228.00	6,504,794.00	189,618,409.00	0.00	208,603,068.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									8,773,007.00
	TOTAL COSTS									217,376,075.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2023-24 Budget by LEA (LB-B)**

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	1,199,366.00	860,671.00		2,060,037.00
2000-2999	Classified Salaries	1,052,264.00	0.00	0.00	0.00	167,131.00	12,800,973.00		14,020,368.00
3000-3999	Employee Benefits	66,198.00	0.00	0.00	0.00	684,271.00	2,334,337.00		3,084,806.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,000.00	16,500.00		25,500.00
5000-5999	Services and Other Operating Expenditures	500,000.00	0.00	0.00	0.00	0.00	15,135,000.00		15,635,000.00
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	1,618,462.00	0.00	0.00	0.00	2,059,768.00	31,147,481.00	0.00	34,825,711.00
7310	Transfers of Indirect Costs	3,712.00	0.00	0.00	0.00	0.00	0.00		3,712.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	3,712.00	0.00	0.00	0.00	0.00	0.00	0.00	3,712.00
	TOTAL BEFORE OBJECT 8980	1,622,174.00	0.00	0.00	0.00	2,059,768.00	31,147,481.00	0.00	34,829,423.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								8,773,007.00
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)								94,377,260.00
	TOTAL COSTS								137,979,690.00

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

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									11,399.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	2,694,439.86	408,058.95	0.00	193,956.18	5,566,250.51	72,466,854.28	0.00		81,329,559.78
2000-2999	Classified Salaries	1,578,406.52	3,498.96	0.00	33,164.29	1,388,112.96	23,768,983.30	0.00		26,772,166.03
3000-3999	Employee Benefits	1,964,696.46	172,933.33	0.00	117,493.36	3,379,154.07	49,802,502.13	0.00		55,436,779.35
4000-4999	Books and Supplies	201,132.46	(26,210.92)	0.00	2,197.07	54,111.92	575,771.79	0.00		807,002.32
5000-5999	Services and Other Operating Expenditures	1,082,628.95	68,401.49	0.00	1,179.53	14,873.41	65,509,820.33	0.00		66,676,903.71
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89	0.00		9,657.89
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	7,521,304.25	626,681.81	0.00	347,990.43	10,402,502.87	212,133,589.72	0.00	0.00	231,032,069.08
7310	Transfers of Indirect Costs	5,976,983.68	0.00	0.00	14,386.37	241,499.32	561,241.06	0.00		6,794,110.43
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)	55,955,224.38								55,955,224.38
	Total Indirect Costs	5,976,983.68	0.00	0.00	14,386.37	241,499.32	561,241.06	0.00	0.00	6,794,110.43
	TOTAL COSTS	13,498,287.93	626,681.81	0.00	362,376.80	10,644,002.19	212,694,830.78	0.00	0.00	237,826,179.51
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	361,419.32	141,834.86	0.00	5,119.99	2,117,928.70	2,782,144.45	0.00		5,408,447.32
2000-2999	Classified Salaries	243,371.00	181.45	0.00	872.24	926,850.84	5,289,474.01	0.00		6,460,749.54
3000-3999	Employee Benefits	231,677.80	31,870.65	0.00	656.66	1,154,755.11	8,235,500.40	0.00		9,654,460.62
4000-4999	Books and Supplies	6,916.53	0.00	0.00	0.00	30,748.03	722.25	0.00		38,386.81
5000-5999	Services and Other Operating Expenditures	1,537.54	1,952.50	0.00	0.00	14,873.41	8,277,773.06	0.00		8,296,136.51
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	844,922.19	175,839.46	0.00	6,648.89	4,245,156.09	24,585,614.17	0.00	0.00	29,858,180.80
7310	Transfers of Indirect Costs	645,575.98	0.00	0.00	0.00	123,822.41	138,732.32	0.00		908,130.71
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	645,575.98	0.00	0.00	0.00	123,822.41	138,732.32	0.00	0.00	908,130.71
	TOTAL BEFORE OBJECT 8980	1,490,498.17	175,839.46	0.00	6,648.89	4,368,978.50	24,724,346.49	0.00	0.00	30,766,311.51
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									9,632,228.01
	TOTAL COSTS									21,134,083.50

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,333,020.54	266,224.09	0.00	188,836.19	3,448,321.81	69,684,709.83	0.00		75,921,112.46
2000-2999	Classified Salaries	1,335,035.52	3,317.51	0.00	32,292.05	461,262.12	18,479,509.29	0.00		20,311,416.49
3000-3999	Employee Benefits	1,733,018.66	141,062.68	0.00	116,836.70	2,224,398.96	41,567,001.73	0.00		45,782,318.73
4000-4999	Books and Supplies	194,215.93	(26,210.92)	0.00	2,197.07	23,363.89	575,049.54	0.00		768,615.51
5000-5999	Services and Other Operating Expenditures	1,081,091.41	66,448.99	0.00	1,179.53	0.00	57,232,047.27	0.00		58,380,767.20
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89	0.00		9,657.89
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	6,676,382.06	450,842.35	0.00	341,341.54	6,157,346.78	187,547,975.55	0.00	0.00	201,173,888.28
7310	Transfers of Indirect Costs	5,331,407.70	0.00	0.00	14,386.37	117,676.91	422,508.74	0.00		5,885,979.72
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)	55,955,224.38								55,955,224.38
	Total Indirect Costs	5,331,407.70	0.00	0.00	14,386.37	117,676.91	422,508.74	0.00	0.00	5,885,979.72
	TOTAL BEFORE OBJECT 8980	12,007,789.76	450,842.35	0.00	355,727.91	6,275,023.69	187,970,484.29	0.00	0.00	207,059,868.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									9,632,228.01
	TOTAL COSTS									216,692,096.01
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	104,712.99	0.00	0.00	0.00	1,161,627.62	816,749.42	0.00		2,083,090.03
2000-2999	Classified Salaries	396,001.27	0.00	0.00	0.00	191,831.66	12,820,093.71	0.00		13,407,926.64
3000-3999	Employee Benefits	70,519.65	0.00	0.00	0.00	645,470.71	2,364,457.80	0.00		3,080,448.16
4000-4999	Books and Supplies	1,247.69	0.00	0.00	0.00	23,363.89	10,995.69	0.00		35,607.27
5000-5999	Services and Other Operating Expenditures	472,532.52	0.00	0.00	0.00	0.00	14,785,102.78	0.00		15,257,635.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	9,657.89	0.00		9,657.89
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	1,045,014.12	0.00	0.00	0.00	2,022,293.88	30,807,057.29	0.00	0.00	33,874,365.29
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	1,045,014.12	0.00	0.00	0.00	2,022,293.88	30,807,057.29	0.00	0.00	33,874,365.29



**Unaudited Actuals**  
Special Education Maintenance of Effort  
2023-24 Budget vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									9,632,228.01
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)									90,311,013.51
	TOTAL COSTS									133,817,606.81

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



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

SELPA: (??)

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

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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


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

SELPA: (??)

**SECTION 3**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2023-24</b>	<b>Actual Expenditures Comparison Year FY 2022-23</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	234,723,160.00		
b. Less: Expenditures paid from federal sources	17,347,085.00		
c. Expenditures paid from state and local sources	217,376,075.00	216,692,096.01	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		216,692,096.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	217,376,075.00	216,692,096.01	683,978.99
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.			
	<b>Budgeted Amounts FY 2023-24</b>	<b>Comparison Year FY 2022-23</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	234,723,160.00		
b. Less: Expenditures paid from federal sources	17,347,085.00		
c. Expenditures paid from state and local sources	217,376,075.00	216,692,096.01	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		216,692,096.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	217,376,075.00	216,692,096.01	
d. Special education unduplicated pupil count	11,399.00	11,399.00	
e. Per capita state and local expenditures (A2c/A2d)	19,069.75	19,009.75	60.00
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.			

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

SELPA: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>FY 2022-23</b>	
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	137,979,690.00	133,817,606.81	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		133,817,606.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	137,979,690.00	133,817,606.81	4,162,083.19
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.			

	<b>Budget</b>	<b>Comparison Year</b>	<b>Difference</b>
	<b>FY 2023-24</b>	<b>FY 2022-23</b>	
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	137,979,690.00	133,817,606.81	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		133,817,606.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	137,979,690.00	133,817,606.81	
b. Special education unduplicated pupil count	11,399.00	11,399.00	
c. Per capita local expenditures (B2a/B2b)	12,104.54	11,739.42	365.13
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.**

Renee M. Arkus  
\_\_\_\_\_  
Contact Name  
Executive Director, Fiscal Services  
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Title

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