



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2022-23



## Board of Education Report

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**File #:** Rep-050-23/24, **Version:** 1

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**Unaudited Actuals Report for Fiscal Year 2022-23; Gann Limit Resolution - Public Hearing; and, Closure of the State School Building Lease-Purchase Fund**

**September 26, 2023**

**Office of the Chief Business Officer**

**Action Proposed:**

1. Approve the Unaudited Actuals Report for Fiscal Year 2022-23 (Attachment A) and direct staff to submit the Report to the County Superintendent of Schools as required by Ed Code.
2. Adopt the Gann Limit Resolution as required under Ed Code Section 42132 (Attachment B)
3. Approve the board resolution for the closure of State School Building Lease-Purchase (SSBLP) Fund 300-7710 (Attachment C).
4. Approve the enclosed Resolution to Commit Fund Balance for specific use of programs that meet various obligations and compensation (Attachment D).

**Background:**

Education Code Section 42100 requires the District to submit an annual statement of all receipts and expenditures for all funds of the preceding fiscal year to the Los Angeles County Office of Education (LACOE) on or before September 15<sup>th</sup>.

Under Education Code Section 42132, the District must also adopt a resolution identifying an estimated appropriations limit for the current year and an actual appropriations limit for the preceding year. The so-called “Gann Initiative” places limits on the growth of expenditures for publicly funded programs. Although the Gann Limit calculations are provided as part of the Unaudited Actuals Report, a specific resolution is required by statute.

Under LACOE’s closing procedures, authorization from the Governing Board is required to close out a fund. This technical reporting close-out of Fund 300-7710 for Fiscal Year 2023-24 is necessary as the projects accounted for in this fund have already been completed and no further transactions are expected to post into this fund and currently has zero fund balance.

As required by Governmental Accounting Standards Board (GASB) Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, Attachment D sets forth the committed fund balance for specific uses.

**Expected Outcomes:**

The District’s statement of revenues and expenditures (Unaudited Actuals) for Fiscal Year 2022-23 shall be filed with the County Superintendent of Schools in compliance with Education Code 42100. The budget beginning balance for the current Fiscal Year 2023-24 shall be updated based on the Unaudited Actuals report.

The adopted Gann Limit Resolution shall be presented to the public.

Fund 300-7710 shall be closed out.

Approval of the Resolution to Commit Fund Balance shall ensure funds are used for the specific purpose unless the Board takes subsequent formal action to uncommit the originally imposed constraint.

**Board Options and Consequences:**

Board approval and filing of the Unaudited Actuals Report and the adoption of the Gann Limit Resolution are statutorily mandated. A YES vote would allow the District to comply with the requirements of Ed Code by submitting the required report and resolution. A No vote, shall cause the District to be non-compliant with the requirements of Ed Code.

Board approval for the closure of Fund 300-7710 is required by LACOE. A YES vote approves the closure of the Fund. A NO vote would leave the fund open with zero balance.

Committing fund balance requires Board approval. A YES vote shall allow the District to commit fund balance for specific purposes. A NO vote shall prevent the District to implement any proposed changes to commitments. Commitments may be changed or removed only by the governing board taking the same formal action that imposed the initial constraint.

**Policy Implications:**

None

**Budget Impact:**

Fiscal Year 2023-24 carryover balances for schools and offices shall be adjusted based on updated actual ending balances from the prior fiscal year and in accordance with current carryover policies.

**Student Impact:**

Compliance with Education Codes 42100 and 42132, and GASB requirements ensures that the District shall continue to operate and serve its student population.

**Equity Impact:**

Component	Score	Score Rationale
Recognition	4	Unaudited Actuals are an annual statement reporting the financial activities of the District prior to audit. Revenues and expenditures reported ranges from “not recognizing historical inequities” to “actively recognizing and specifying historical inequities”. While some allocations of resources are district-wide, some investments are allocated using metrics that recognizes historical inequities.
Resource Prioritization	4	Resource prioritization varies from a district-wide perspective to a targeted student population to address the unique needs for specific students’ group and provide additional support to accelerate gains in closing learning gaps.
Results	4	Resources are allocated to the extent that it would improve student achievement and equity across all student groups in alignment with the District’s Strategic Plan.
TOTAL	12	

**Issues and Analysis:**

The District shall continue to monitor spending and explore strategies to maximize revenues and maintain a balanced budget.

**Attachments:**

Attachment A - Unaudited Actuals Financial Reports for Fiscal Year 2022-23

Attachment B - Gann Limit Resolution

Attachment C - Fund 300-7710 Close-out Resolution

Attachment D - Resolution to Commit Fund Balance

**Informatives:**


None

**Submitted:**

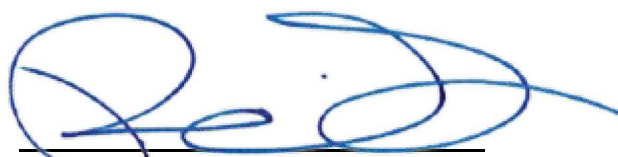
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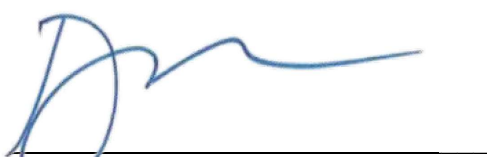
**RESPECTFULLY SUBMITTED,**

  
\_\_\_\_\_  
ALBERTO M. CARVALHO  
Superintendent

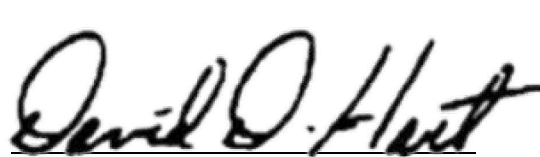
**APPROVED BY:**

  
\_\_\_\_\_  
PEDRO SALCIDO  
Deputy Superintendent  
Office of the Deputy Superintendent

**REVIEWED BY:**

  
\_\_\_\_\_  
DEVORA NAVERA REED  
General Counsel

**APPROVED & PRESENTED BY:**

  
\_\_\_\_\_  
DAVID D. HART  
Chief Business Officer  
Office of the Chief Business Officer

\_\_\_ Approved as to form.

**REVIEWED BY:**

  
\_\_\_\_\_  
NOLBERTO DELGADILLO  
Deputy Chief Business Officer, Finance

\_\_\_ Approved as to budget impact statement.



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2022-23

**UNAUDITED ACTUALS REPORT FOR FISCAL YEAR ENDED JUNE 30, 2023 AND  
GANN LIMIT RESOLUTION**

At the end of each fiscal year, the District closes the books, reviews actual revenues and expenditures, and calculates ending balances. This work results in the Unaudited Actuals Financial Report (“Report”). The Board of Education (Board) is requested to approve the Report for submittal to the Los Angeles County Office of Education (LACOE), as required under Education Code Section 42100. The District’s external auditors shall review the Report and the results shall be included in the Audited Annual Financial Report (AAFR) in December. The AAFR are the District’s official audited financial records for fiscal year ended June 30, 2023.

The Board shall be requested to adopt the Gann Limit Resolution, required under Education Code Section 42132. The resolution identifies the limits on the allowable growth in state and local government spending, including school districts. The District has never exceeded the Gann Limit.

**I. MAJOR HIGHLIGHTS**

For the fiscal year ended June 30, 2023, the District was able to meet its financial commitments and required ending balances, as set forth in the District’s Budget and Finance Policy.

The Unaudited Actuals resulted in the General Fund unassigned balance of \$193.7 million, which is the same as initially projected at Estimated Actuals. This shall be considered in developing the June 2023-24 Adopted Budget.

**II. GANN LIMIT**

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2022-23 and 2023-24, the District’s appropriations limits are \$3.9 billion for both years. The District met the required limitations imposed by Proposition 4. In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

### III. CHANGES IN GENERAL FUND REVENUES, EXPENDITURES, AND ENDING BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2023

**Table 1**  
**Summary of 2022-23 General Fund Revenue**  
**(in millions)**

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
LCFF Sources	\$ 6,565.6	\$ 6,561.8	\$ 3.8	\$ 30.6	\$ 29.1	\$ 1.5
Federal Revenues	23.5	15.2	8.3	2,276.2	2,123.5	152.7
Other State Revenues	130.5	106.7	23.8	2,507.5	2,543.2	(35.7)
Other Local Revenues	139.2	149.3	(10.1)	56.2	29.1	27.1
Total Revenues	<b>\$ 6,858.8</b>	<b>\$ 6,833.0</b>	<b>\$ 25.8</b>	<b>\$ 4,870.5</b>	<b>\$ 4,724.9</b>	<b>\$ 145.6</b>

#### Revenues

General Fund – Unrestricted actual revenue is higher by \$25.8 million, which represents a 0.38% variance in comparison to the Estimated Actuals projection. The net increase is primarily attributed to the following:

- \$3.8 million higher LCFF due to higher Affiliated Charter Schools ADA than projected.
- \$8.1 million higher federal revenues due to reimbursement claims deemed eligible for the Emergency Connectivity Fund “ECF” program.
- \$21.6 million higher Non-Prop 20 lottery revenue due to higher allocation rate from \$170 to \$204 per average daily attendance.
- \$10.7 million higher interest income due to higher interest rate from 3.3% to 3.8% for the fourth quarter ended June 30, 2023.

The increases above are offset by \$25.5 million lower other local revenues primarily due to the recognition of unrealized losses for District’s cash deposited in the Los Angeles County Treasury Pool (County Pool). Governmental Accounting Standards Board (GASB) Statement No. 31 requires fair market value (FMV) reporting of cash in investment pools. Although the value of the investments in the County Pool has historically been quite stable, the continued inflation and the Federal Reserve Board’s interest rate increases to combat the inflation during fiscal year ended June 30, 2023, caused the value of the longer-term investments to decline. Per the LACOE Informational Bulletin #6745 dated August 4, 2023, investments in the County Pool were only worth \$0.95 for every \$1.00 deposited as of June 30, 2023. This is a significant decline in FMV that requires the recording of the unrealized loss due to materiality.

General Fund – Restricted actual revenue is higher by a net amount of \$145.6 million compared to the Estimated Actuals. Federal revenues are comprised primarily of grants, which recognize revenue based on expenditures incurred. The net increase is primarily attributed to the following:

- \$179.0 million increase in spending of one-time Federal COVID-19 funds aimed at optimizing funding prior to expiration of the grant partially offset by \$24.3 million lower spending of Title 1 grant.
- \$28.5 million claims received from the LEA Medical Billing Option program as result of increased fiscal year 2020-21 services and billing rate.
- \$35.7 million decreases in other state revenue primarily due to lower revenue recognition from the Learning Recovery Emergency Block Grant (\$149.2 million) and Arts, Music, & Instructional Material Discretionary Block Grant (\$14.2 million) due to State's budget cut. The total reduction of \$163.4 million is offset by an increase in revenue of \$109.0 million for Expanded Learning Opportunities Program, which was initially projected to be returned but the State granted another one-year extension and higher Prop 20 lottery revenue (\$18.2 million) due to higher allocation rate from \$67.0 to \$99.9 per average daily attendance.

**Table 2**  
**Summary of 2022-23 General Fund Expenditures**  
**(in millions)**

	Unrestricted			Restricted		
	UA	EA	Variance UA vs EA	UA	EA	Variance UA vs EA
Certificated Salaries	\$ 2,040.6	\$ 2,107.0	\$ (66.4)	\$ 1,427.4	\$ 1,412.5	\$ 14.9
Classified Salaries	624.7	670.7	(46.0)	724.0	667.7	56.3
Employee Benefits	1,348.0	1,546.2	(198.2)	1,244.7	1,238.6	6.1
Books & Supplies	268.1	262.2	5.9	404.6	335.0	69.6
Services & Operating Expenses	534.3	766.2	(231.9)	697.6	664.2	33.4
Capital Outlay	83.3	56.1	27.2	20.6	14.2	6.4
Other Outgo	24.3	10.8	13.5	4.0	-	4.0
Total Expenditures	<u>\$ 4,923.3</u>	<u>\$ 5,419.2</u>	<u>\$ (495.9)</u>	<u>\$ 4,522.9</u>	<u>\$ 4,332.2</u>	<u>\$ 190.7</u>

## Expenditures

General Fund - Unrestricted actual expenditures are lower by a net amount of \$495.9 million, which represents a 9.15% variance in comparison to the Estimated Actuals. The net decrease is mainly attributable to the following:

- \$112.3 million elimination of the anticipated financial penalty associated with failing to meet the mandatory instructional days due to the 3-day strike that led to the closure of schools.

- \$94.0 million lower contributions to Liability Self-Insurance Fund due to a lower actuarial reserve requirement than initially projected.
- \$100.0 million deferred contribution and \$41.0 million reduced contribution to the OPEB<sup>1</sup> Trust Fund as a financial alignment measure.
- \$16.6 million lower utilities cost due to transfer of eligible expenditures to the Expanded Learning Opportunity Program grant as a strategic step to maximize the grant's benefits.
- \$24.3 million lower pension and workers' compensation expenditures resulting from the reallocation of certain salaries to restricted revenue sources to optimize the utilization of ESSER<sup>2</sup> funds.
- \$60.6 million of various program expenditures transferred to other funding sources to maximize federal grants and meet maintenance of effort requirements.
- \$119.5 million lower expenditures for carryover programs: Target Student Population Program (\$75.4 million); and General Fund School Program (\$44.1 million).
- \$36.4 million higher accrual for salaries to reflect the rate increase of several bargaining units that were approved in June.
- \$47.1 million higher capital outlay as a technical accounting adjustment to implement GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs) Accounting*, which requires a change in the recording of the District's subscription transactions. This has a corresponding revenue offset in the Other Financing Sources.

General Fund – Restricted actual expenditures are higher than the estimated actuals by a net amount of \$190.7 million (4.4%), which is primarily attributed to the strategic optimization of one-time COVID-19 relief funding, leading to a rise in spending by \$160.8 million within this category.

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<sup>1</sup> OPEB – Other Postemployment Benefit

<sup>2</sup> ESSER – Elementary and Secondary School Emergency Relief Fund

**Table 3**  
**Summary of 2022-23 General Fund Other Financing Sources/Uses/Indirect Cost**  
**(in millions)**

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Indirect Cost	\$ 165.6	\$ 159.9	\$ 5.7	\$ (141.6)	\$ (135.9)	\$ (5.7)
Transfers In	40.6	40.4	0.2	0.5	0.6	(0.1)
Other Sources	50.8	0.3	50.5	-	-	-
	257.0	200.6	56.4	(141.1)	(135.3)	(5.8)
Transfer Out	(15.5)	(16.4)	0.9	(0.1)	(0.1)	-
Contribution	(1,084.6)	(1,081.0)	(3.6)	1,084.6	1,081.0	3.6
	(1,100.1)	(1,097.4)	(2.7)	1,084.5	1,080.9	3.6
Net	<b>\$ (843.1)</b>	<b>\$ (896.8)</b>	<b>\$ 53.7</b>	<b>\$ 943.4</b>	<b>\$ 945.6</b>	<b>\$ (2.2)</b>

**Net Contributions/Transfers/Indirect Costs** - Indirect cost increases from the estimated actuals primarily due to higher expenditures in restricted programs and other special revenue funds. The Other Financing Sources increased by \$50.5 million mainly due to the implementation of GASB Statement No. 96, *SBITAs* as previously discussed above.

The General Fund contribution is higher by a net amount of \$3.6 million. The net increase is primarily due to a \$30.8 million increase in Routine Restricted Maintenance Account expenditures driven by higher-than-expected activity. This increase is offset by a reduction of \$27.2 million contribution to the Special Education Programs due to the leveraging of some program expenses on federal restricted funds.

**Table 4**  
**Summary of 2022-23 General Fund Ending Balance**  
**(in millions)**

	Unrestricted			Restricted		
	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA	Unaudited Actuals (UA)	Estimated Actuals (EA)	Variance UA vs EA
Nonspendable	\$ 47.9	\$ 43.0	\$ 4.9	\$ 0.4	\$ -	\$ 0.4
Restricted	-	-	-	1,794.9	1,842.6	(47.7)
Committed	2,920.9	2,192.3	728.6	-	-	-
Assigned	510.9	668.8	(157.9)	-	-	-
Unassigned-Reserve for Economic Uncertainties	238.8	238.8	-	-	-	-
Unassigned/Unappropriated	193.7	193.7	-	-	-	-
Ending Balance	<b>\$ 3,912.2</b>	<b>\$ 3,336.6</b>	<b>\$ 575.6</b>	<b>\$ 1,795.3</b>	<b>\$ 1,842.6</b>	<b>\$ (47.3)</b>

**Ending Balance** - The summary of changes as discussed above resulted in an overall increase in the unrestricted ending balance of \$575.6 million and a decrease in the restricted ending balance by \$47.3 million. The unrestricted ending balance is composed of non-spendable, assigned, and unassigned categories, and will be used to balance future fiscal years.

- Committed Ending Balance: funds are subject to internal policies and constraints. These policies are self-imposed by the District's higher level of decision-making authority. The District is committing carryover supplemental and concentration grant for staffing equity needs, targeted student population, compensation, inflation protection and various program needs (see Appendix I).
- Assigned Ending Balance: funds that are intended to be used for a specific purpose (see Appendix I).
- Unassigned (Unappropriated) Ending Balance: The year-end actual unassigned (unappropriated) ending balance is \$193.7 million, the same as initially projected at Estimated Actuals.

Restricted ending balance represents unspent balance from legally restricted funding sources.

#### IV. OVERVIEW OF DISTRICT FUNDS

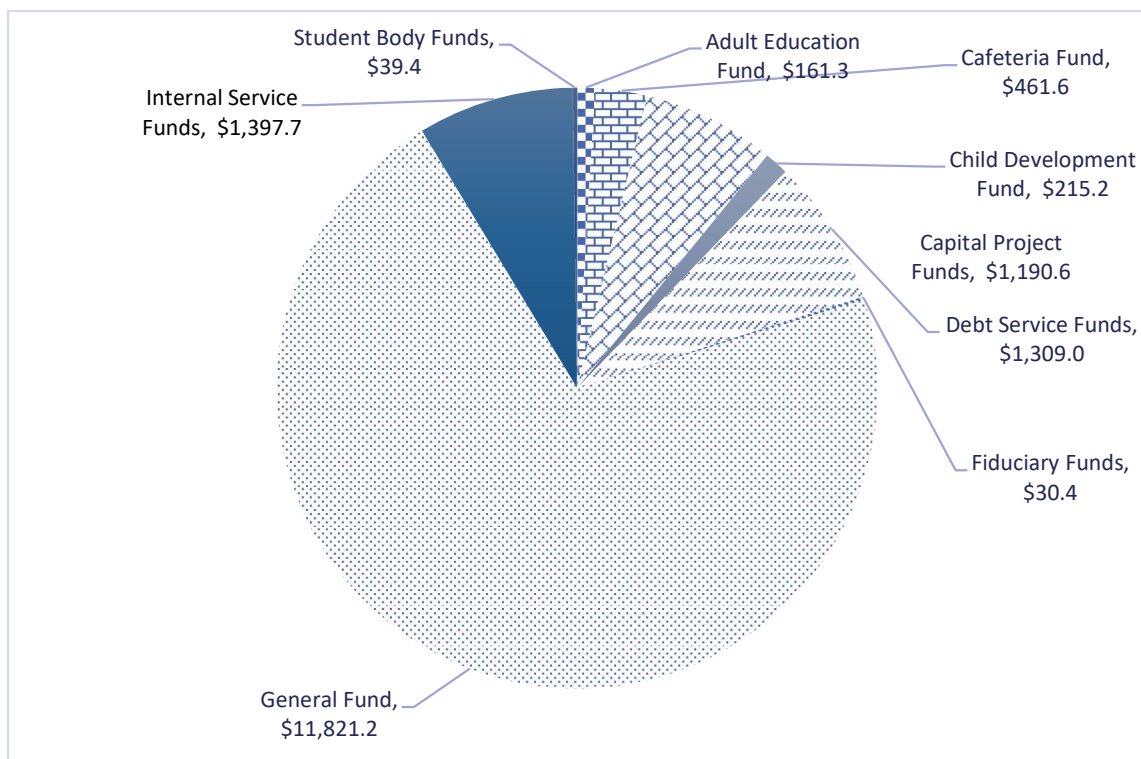
The Unaudited Actuals Report submission requirement comprises of all District funds. The District uses fund accounting to assess stewardship and compliance. Funds are categorized and grouped based on the use of the funds as follows:

1. ***Operating Funds*** are composed of the General Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund. These funds are used for the day-to-day operation of the District's schools and offices.
2. ***Capital Projects Funds*** account for the acquisition, construction, or upgrade of facilities. The funding comes primarily from the sale of voter-approved bonds. These funds may not be used for the general day-to-day operations, as voters approved them for specific capitalized projects which will benefit current and future students.
3. ***Internal Service Funds*** are used for the payment of employee health and welfare benefits, workers' compensation, and liability insurance. The majority of funds accumulated in the Internal Service Funds come from funds generated by positions funded in the other funds. For example, *the cost of a teacher's health and welfare benefits* funded by the General Fund is transferred from the General Fund to the Health and Welfare Fund, which is one of the Internal Service Funds.
4. ***Debt Service Funds*** are used for the payment of interest and principal debts associated with long-term bonds for capital projects.

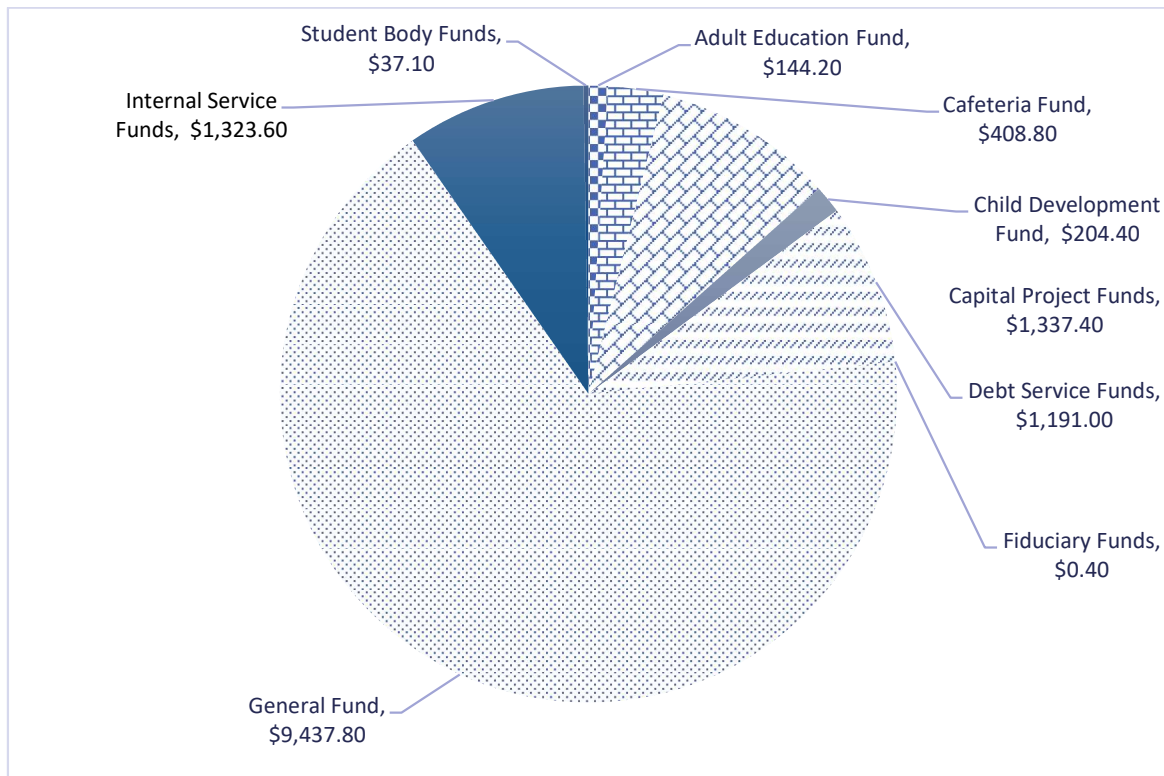


5. ***Fiduciary Fund*** is composed of the Other Post-Employment Benefit (OPEB) Fund. This fund is dedicated for the health and welfare benefits of current and future retirees of the District.
6. ***Student Body Fund*** is used to account for the transactions of student organizations in schools that are established to raise and spend money on behalf of student activities that are non-instructional.

**Figure 1: All Funds - Revenues**  
(amounts in millions)



**Figure 2: All Funds – Expenditures**  
(amounts in millions)



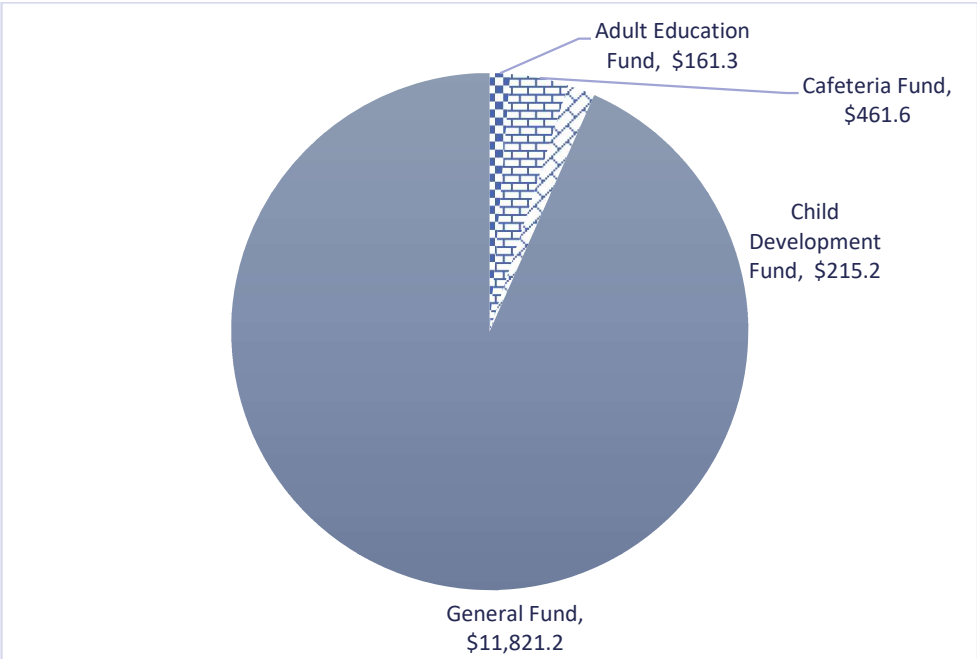
## Operating Funds

As shown on the hierarchy of funds, the Operating Funds category is broken down into the following four individual funds:

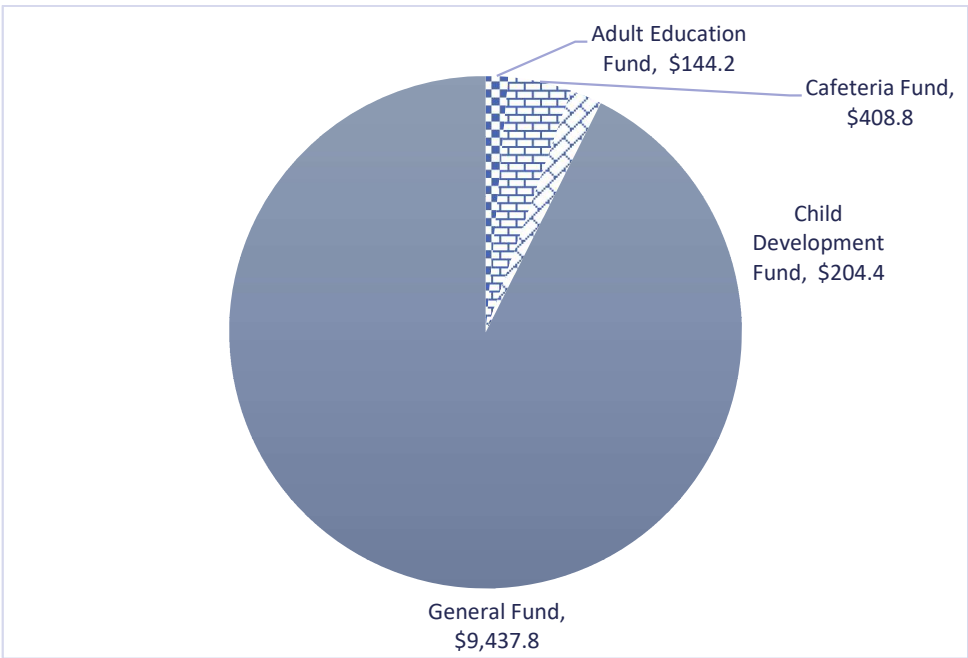
1. **General Fund** - includes funds for the basic instructional and administrative expenditures of the District.
2. **Cafeteria Fund** - includes funds for the food service programs.
3. **Child Development Fund** - includes funds dedicated for the operation of the Early Childhood Education program.
4. **Adult Education Fund** - includes funds dedicated for the operation of the Adult Education program.

An instructional program such as the Early Childhood Education (Child Development Fund) may cost more than the revenue it generates. Therefore, a support from the General Fund is necessary. This may also be true for operational programs such as the ones offered by the Food Services Division.

**Figure 3: Operating Funds - Revenues**  
(amounts in millions)



**Figure 4: Operating Funds – Expenditures**  
(amounts in millions)



**COMMITTED BALANCES**

(Amount in millions)

<b>CATEGORY</b>	<b>PROGRAM</b>	<b>PROGRAM NAME</b>	<b>2022-23 Actuals</b>
Proportionality	10544	TSP (Targeted Student Population)	527.1
Proportionality	10552	TSP (Targeted Student Population)-Student Equity Needs Index (SENI)	378.2
Proportionality	11456	TSP (Targeted Student Population) - School Staffing Equity	191.3
Proportionality	10155	English Learners Transition - Central Office	9.8
<b>Proportionality Total</b>			<b>\$ 1,106.4</b>
Districtwide Costs	16929	Reserve For Student Equity Needs Index (SENI)	600.0
Districtwide Costs	17675	Reserve For Other Post-Employment Benefits (OPEB)	422.0
Districtwide Costs	17499/16929	Reserve for Compensation	613.5
Districtwide Costs	16929	Reserve For Inflation Protection	99.1
Districtwide Costs	16929	Reserve For Primary Promise	40.0
Districtwide Costs	Various	Reserve for Various Program Needs	39.9
<b>Districtwide Costs Total</b>			<b>\$ 1,814.5</b>
<b>Grand Total</b>			<b>\$ 2,920.9</b>

## ASSIGNED BALANCES

(Amount in millions)

CATEGORY	PROGRAM	PROGRAM NAME	2022-23 Actuals
General Fund School Allocation	13027	General Fund School Program	\$ 165.0
<b>General Fund School Allocation Total</b>			<b>165.0</b>
<i>General Fund School Allocation, Percentage of Total Assigned Balance</i>			<i>32%</i>
School Site Programs	14197	Textbooks (formerly Instructional Materials Block Grant)	21.4
School Site Programs	13723	Charter School Categorical Block Grant	20.6
School Site Programs	Various	Filming/Non-Filming Rental	16.7
School Site Programs	13990	Humanizing Education for Equitable Transformation (HEET) Schools Facilities Improvements	7.8
School Site Programs	11665	Band and Drill Uniforms	5.8
School Site Programs	10257	Software Bundle	5.4
School Site Programs	11664	Athletics School Uniform	4.8
School Site Programs	13724	Charter School Allocation In Lieu Of Economic Impact Aide	4.4
School Site Programs	11266	Community Schools Resolution	3.9
School Site Programs	14861	Start-Up Costs-New Schools	2.8
School Site Programs	10590	Paraprofessional Teacher Training	2.3
School Site Programs	11476	Civic Center Permit Program	1.7
School Site Programs	10582	Alternative Certification-Internship Secondary	1.7
School Site Programs	14340	Transcripts Of Pupils' Records	1.2
School Site Programs	10381	Lease/Rental Proceeds-Charter Agreement	1.1
School Site Programs	10817	Assembly Bill 10 Hygiene	1.0
School Site Programs	14220	Advance Placement Test Fee	0.8
School Site Programs	13950	Instructional Material Account-Library Fines	0.8
School Site Programs	10188	National Board Certification - Support	0.7
School Site Programs	12702	Verizon Innovative Learning Digital Promise	0.7
School Site Programs	13787	Charter School Charges	0.5
School Site Programs	10315	Utilities Savings Sharing Program	0.5
School Site Programs	Various	School Donations	0.4
School Site Programs	10644	Verizon/Homelessness and Foster Care Program - School	0.4
School Site Programs	13791	Maintenance & Operation Services-Wellness Clinic	0.4
School Site Programs	10598	General Fund Portion-Unified Enrollment	0.3
School Site Programs	16141	General Fund-Computer Reimbursement	0.3
School Site Programs	10194	Partner Program	0.3
School Site Programs	10600	Classified School Employee Teacher Credential	0.2
School Site Programs	10603	Proposition 58 Implementation-Central	0.2
School Site Programs	14151	Obsolete Textbooks	0.2
School Site Programs	13211	Office of Inspector General Audit Settlement Reimbursement	0.2
School Site Programs	15829	Star Program	0.2
School Site Programs	10356	ARC Reimbursement-After School	0.1
School Site Programs	17629	School Determined Education Program (SDEP) -Extended Kindergarten Program	0.1
School Site Programs	13229	Special Education-School Based Enterprise	0.1
School Site Programs	14129	Districtwide Report Card - Supplemental	0.1
School Site Programs	14219	Preliminary Scholastic Aptitude Test (PSAT)/National Merit Scholarship Qualifying Test (NMQT)	0.1
School Site Programs	10382	Facilities Services-Wellness Clinics	0.1
School Site Programs	10636	Foundation for Early Childhood	0.1
School Site Programs	10329	Special Education School Library Aide	0.1
School Site Programs	10581	School Community Violence Prevention	0.1
School Site Programs	10449	Athletics Other Exp-Schools	0.1
School Site Programs	10320	Leadership Framework Contract	0.1
School Site Programs	11486	Fund for Accelerated Learning Initiatives	0.1

CATEGORY	PROGRAM	PROGRAM NAME	2022-23 Actuals
School Site Programs	11684	Facilities Services Division-Emergent Requirements-Schools	0.1
School Site Programs	Various	All Others	0.2
School Site Programs	13794	Maintenance & Operations Cleanliness Fund (Service Employees International Union)	(0.1)
School Site Programs	15369	Foreign Student Processing Fee	(0.1)
<b>School Site Programs Total</b>			<b>110.7</b>
<i>School Site Programs, Percentage of Total Assigned Balance</i>			<b>22%</b>
Districtwide Costs	14439	Pending Board-Approved Distribution	63.3
Districtwide Costs	17675	Reserve For Budget Redirection	52.4
Districtwide Costs	16929	Reserve For One-time Expenditures	23.0
Districtwide Costs	16928	Reserve For Ongoing Expenditures	13.7
Districtwide Costs	10591	White Fleet Vehicle Replacement Plan	11.6
Districtwide Costs	13050	School District-Audit & Examination	7.2
Districtwide Costs	12704	SAP Ariba and Concur	5.9
Districtwide Costs	13782	Charter Fee for Service - Maintenance & Operations	4.5
Districtwide Costs	10606	Local District Networks Configuration Projects	4.0
Districtwide Costs	17965	District Cost-Payment of Audit Findings	3.9
Districtwide Costs	10568	Los Angeles School Police Computer Aided Dispatch System	2.8
Districtwide Costs	10857	Program Support Cost (PSC) & Other Fee for Service	2.3
Districtwide Costs	14712	Information Technology Projects (General Fund) - Other Expenditures	1.7
Districtwide Costs	10593	Energy Rebate Conservation Administration	1.0
Districtwide Costs	10894	Health/Wellness Program for Active & Retired Employees	0.7
Districtwide Costs	10363	Fingerprint New Requests	0.7
Districtwide Costs	10633	San Julian Transportation Parts Warehouse-Fire	0.6
Districtwide Costs	13786	Charter School Fee-Instruction Division	0.5
Districtwide Costs	11667	School Police Student Body Security Overtime	0.4
Districtwide Costs	10652	R2 Fees	0.3
Districtwide Costs	10219	Information Technology Division (ITD) Projects - Administration	0.3
Districtwide Costs	13783	Specialized Charter Agreements	0.3
Districtwide Costs	14799	Information Technology Assets Disposition Revenue	0.2
Districtwide Costs	13745	Charter School Fee For Service	0.1
Districtwide Costs	11481	Agreement with Outside Agency	0.1
Districtwide Costs	Various	All Others	0.1
Districtwide Costs	10252	Information Technology Division (ITD) Priority Projects	(0.1)
Districtwide Costs	14790	Information Technology Division (ITD) General Fund-Portion-Disaster Recovery and Business Continuity Core Network	(0.1)
Districtwide Costs	13039	Liability Self Insurance-Legal Expense Excess Coverage	(1.2)
<b>Districtwide Costs Total</b>			<b>200.3</b>
<i>Districtwide Costs, Percentage of Total Assigned Balance</i>			<b>39%</b>
Central Office	13315	Beaudry Building Improvement	10.3
Central Office	10193	Data Center Hardware Refresh	4.2
Central Office	14423	Incentive-Breakfast-Discretionary	3.7
Central Office	12654	Board Members Discretionary Funds	2.1
Central Office	10467	Community Schools-Central	1.8
Central Office	12106	My Integrated Student Information System-General Fund	1.7
Central Office	11648	Facilities Condition Assessments-Administrative Sites	1.5
Central Office	15871	Vehicle Replacement	1.5
Central Office	Various	Commission on Teacher Credentialing (CTC)	1.1
Central Office	10643	Verizon/Homelessness and Foster Care Program - Central	0.8
Central Office	10621	Proposition 39 Over-Allocated Space-District Administration	0.8
Central Office	10825	CSUN Teacher Residency 2021TRI31	0.7
Central Office	12158	Enterprise Resource Planning (ERP) Program-Project Required-Positions	0.7

CATEGORY	PROGRAM	PROGRAM NAME	2022-23 Actuals
Central Office	10826	UCLA Teacher Residency 2021TRI32	0.6
Central Office	14713	Distance Learning and Digital Inclusion Allowance	0.5
Central Office	11164	Enterprise Software License-Legal Compliance	0.4
Central Office	10823	USC Teacher Residency 2021TRI30	0.3
Central Office	14494	Enterprise Help Desk General Fund	0.3
Central Office	10578	Teacher Quality & Staffing	0.3
Central Office	10811	457 Retirement Plan Administration Expense	0.2
Central Office	10355	General Fund Information Technology Initiative - Educational Technology	0.2
Central Office	14517	Contract Services -Energy Conservation	0.2
Central Office	10610	CTC TR9 CSUN Teacher Residency Program	0.1
Central Office	11669	School Police Reimbursement Account-Rio Hondo Community College	0.1
Central Office	10783	Advertising on White Fleet	0.1
Central Office	14471	Office Determined Needs	0.1
Central Office	13203	Long Term Leases-Publishing Costs	0.1
Central Office	11689	Filming Photo &Other Rental-Central	0.1
Central Office	15280	KLCS-Corporation for Public Broadcasting American Rescue Plan	0.1
Central Office	15375	Information Technology Division (ITD) General Fund Portion-Indirect	0.1
Central Office	Various	All Others	0.2
Central Office	10353	Labor Compliance Penalty Program	(0.2)
<b>Central Office Total</b>			<b>35.0</b>
<i>Central Office, Percentage of Total Assigned Balance</i>			<i>7%</i>
<b>Grand Total</b>			<b>\$ 510.9</b>

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: 9/26/23

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:

For County Office of Education:

Demetra Moore

Name

Business Services Consultant

Title

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For School District:

V. Luis Buendia

Name

Deputy Chief Business Officer

Title

(213) 241-1885

Telephone

luis.buendia@ausd.net

E-mail Address



**Unaudited Actuals**  
**FINANCIAL REPORTS**  
**2022-23 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	47.24%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$667,600,806.34
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$3,855,780,832.80
	Appropriations Subject to Limit	\$3,855,780,832.80
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.95%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

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		
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	G	G
35	County School Facilities Fund	G	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	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
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)	
SIAA	Summary of Interfund Activities - Actuals	G

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,565,617,410.73	30,606,531.00	6,596,223,941.73	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
2) Federal Revenue		8100-8299	23,469,564.45	2,276,237,613.86	2,299,707,178.31	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-20.0%
3) Other State Revenue		8300-8599	130,524,535.74	2,507,494,623.98	2,638,019,159.72	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.4%
4) Other Local Revenue		8600-8799	139,203,259.67	56,160,936.02	195,364,195.69	244,745,446.00	29,457,446.00	274,202,892.00	40.4%
5) TOTAL, REVENUES			6,858,814,770.59	4,870,499,704.86	11,729,314,475.45	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-10.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,040,604,404.91	1,427,414,680.01	3,468,019,084.92	2,748,266,117.00	982,123,900.00	3,730,390,017.00	7.6%
2) Classified Salaries		2000-2999	624,736,494.89	724,021,553.14	1,348,758,048.03	806,838,829.00	627,126,942.00	1,433,965,771.00	6.3%
3) Employee Benefits		3000-3999	1,347,984,343.31	1,244,696,063.39	2,592,680,406.70	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	8.8%
4) Books and Supplies		4000-4999	268,095,302.37	404,640,756.83	672,736,059.20	514,033,804.00	1,379,081,142.36	1,893,114,946.36	181.4%
5) Services and Other Operating Expenditures		5000-5999	534,284,757.44	697,640,440.46	1,231,925,197.90	565,788,411.00	1,152,676,693.08	1,718,465,104.08	39.5%
6) Capital Outlay		6000-6999	83,328,638.10	20,555,477.27	103,884,115.37	48,245,323.00	5,323,432.00	53,568,755.00	-48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,336,201.77	4,015,967.36	28,352,169.13	10,578,824.00	0.00	10,578,824.00	-62.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(165,609,456.83)	141,588,908.05	(24,020,548.78)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.6%
9) TOTAL, EXPENDITURES			4,757,760,685.96	4,664,573,846.51	9,422,334,532.47	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,101,054,084.63	205,925,858.35	2,306,979,942.98	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-148.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,597,784.42	451,372.28	41,049,156.70	30,000,000.00	0.00	30,000,000.00	-26.9%
b) Transfers Out		7600-7629	15,470,624.39	89,316.37	15,559,940.76	27,191,617.00	0.00	27,191,617.00	74.8%
2) Other Sources/Uses									
a) Sources		8930-8979	50,821,021.62	0.00	50,821,021.62	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,084,570,071.22)	1,084,570,071.22	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,008,621,889.57)	1,084,932,127.13	76,310,237.56	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-96.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			1,092,432,195.06	1,290,857,985.48	2,383,290,180.54	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-146.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	67.9%
b) Audit Adjustments		9793	(72,800,003.00)	1,026,762.87	(71,773,240.13)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,777,761,194.18	550,560,237.13	3,328,321,431.31	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	71.5%
d) Other Restatements		9795	42,023,288.00	(46,199,356.00)	(4,176,068.00)	(575,583,000.19)	47,403,572.70	(528,179,427.49)	12,547.8%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.8%
2) Ending Balance, June 30 (E + F1e)			3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-28.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,881,982.00	0.00	2,881,982.00	0.4%
Stores		9712	34,749,396.50	0.00	34,749,396.50	32,981,082.00	0.00	32,981,082.00	-5.1%
Prepaid Items		9713	10,297,808.35	360,581.91	10,658,390.26	7,145,068.00	0.00	7,145,068.00	-33.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,794,858,284.70	1,794,858,284.70	0.00	1,258,043,545.00	1,258,043,545.00	-29.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,920,907,731.00	0.00	2,920,907,731.00	1,972,783,012.00	0.00	1,972,783,012.00	-32.5%
d) Assigned									
Other Assignments		9780	510,899,124.00	0.00	510,899,124.00	451,874,819.00	0.00	451,874,819.00	-11.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.2%
Unassigned/Unappropriated Amount		9790	193,712,770.05	0.00	193,712,770.05	113,702,909.05	0.00	113,702,909.05	-41.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,771,309,538.37	1,727,656,510.32	6,498,966,048.69				
1) Fair Value Adjustment to Cash in County Treasury		9111	(314,151,391.15)	0.00	(314,151,391.15)				
b) in Banks		9120	3,993,512.85	0.00	3,993,512.85				
c) in Revolving Cash Account		9130	2,869,847.34	0.00	2,869,847.34				
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	95,517,362.19	2,438,538.18	97,955,900.37				
4) Due from Grantor Government		9290	33,049,595.28	931,966,962.01	965,016,557.29				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	34,749,396.50	0.00	34,749,396.50				

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)	
7) Prepaid Expenditures		9330	10,297,808.35	360,581.91	10,658,390.26				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	12,381,013.26	0.00	12,381,013.26				
10) TOTAL, ASSETS			4,650,016,682.99	2,662,422,592.42	7,312,439,275.41				
<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	664,010,138.78	607,195,915.49	1,271,206,054.27				
2) Due to Grantor Governments		9590	61,348,853.71	159,253,128.03	220,601,981.74				
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	60,000.00	100,754,682.29	100,814,682.29				
6) TOTAL, LIABILITIES			725,418,992.49	867,203,725.81	1,592,622,718.30				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	12,381,013.26	0.00	12,381,013.26				
2) TOTAL, DEFERRED INFLOWS			12,381,013.26	0.00	12,381,013.26				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,912,216,677.24	1,795,218,866.61	5,707,435,543.85				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	4,484,940,855.38	0.00	4,484,940,855.38	3,825,331,533.00	0.00	3,825,331,533.00	-14.7%
Education Protection Account State Aid - Current Year		8012	357,334,381.00	0.00	357,334,381.00	1,254,767,946.00	0.00	1,254,767,946.00	251.1%
State Aid - Prior Years		8019	4,056,475.56	0.00	4,056,475.56	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	6,470,437.51	0.00	6,470,437.51	6,475,853.00	0.00	6,475,853.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9,411,931.17	0.00	9,411,931.17	9,412,149.00	0.00	9,412,149.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,480,018,488.79	0.00	1,480,018,488.79	1,442,590,208.00	0.00	1,442,590,208.00	-2.5%
Unsecured Roll Taxes		8042	45,878,357.69	0.00	45,878,357.69	45,878,358.00	0.00	45,878,358.00	0.0%
Prior Years' Taxes		8043	74,906,292.64	0.00	74,906,292.64	81,259,878.00	0.00	81,259,878.00	8.5%
Supplemental Taxes		8044	41,464,871.00	0.00	41,464,871.00	44,805,240.00	0.00	44,805,240.00	8.1%
Education Revenue Augmentation Fund (ERAF)		8045	298,516,357.46	0.00	298,516,357.46	262,768,082.00	0.00	262,768,082.00	-12.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	145,678,269.90	0.00	145,678,269.90	137,536,872.00	0.00	137,536,872.00	-5.6%
Penalties and Interest from Delinquent Taxes		8048	579,413.63	0.00	579,413.63	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,949,256,131.73	0.00	6,949,256,131.73	7,110,826,119.00	0.00	7,110,826,119.00	2.3%
<b>LCFF Transfers</b>									
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	(383,638,721.00)	0.00	(383,638,721.00)	(400,855,245.00)	0.00	(400,855,245.00)	4.5%
Property Taxes Transfers		8097	0.00	30,606,531.00	30,606,531.00	0.00	28,298,669.00	28,298,669.00	-7.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,565,617,410.73	30,606,531.00	6,596,223,941.73	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
<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	125,115,653.04	125,115,653.04	0.00	157,801,520.00	157,801,520.00	26.1%
Special Education Discretionary Grants		8182	0.00	36,372,473.04	36,372,473.04	0.00	14,741,281.00	14,741,281.00	-59.5%
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	25,381.57	0.00	25,381.57	0.00	0.00	0.00	-100.0%
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	13,476,963.44	1,871.00	13,478,834.44	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,246,265.49	1,246,265.49	0.00	460,372.00	460,372.00	-63.1%
Pass-Through Revenues from Federal Sources		8287	0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Title I, Part A, Basic		8290		338,050,053.33	338,050,053.33		448,087,557.00	448,087,557.00	32.6%
Title I, Part D, Local Delinquent Programs	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		23,464,004.37	23,464,004.37		39,766,287.00	39,766,287.00	69.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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)	
Title III, Part A, English Learner Program	4203	8290		9,861,280.19	9,861,280.19		24,604,794.00	24,604,794.00	149.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		51,787,329.42	51,787,329.42		88,586,072.00	88,586,072.00	71.1%
Career and Technical Education	3500-3599	8290		6,399,841.73	6,399,841.73		6,575,268.00	6,575,268.00	2.7%
All Other Federal Revenue	All Other	8290	9,967,219.44	1,683,911,342.25	1,693,878,561.69	1,906,761.00	1,057,989,113.00	1,059,895,874.00	-37.4%
TOTAL, FEDERAL REVENUE			23,469,564.45	2,276,237,613.86	2,299,707,178.31	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-20.0%
<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		468,963,967.00	468,963,967.00		438,005,732.00	438,005,732.00	-6.8%
Prior Years	6500	8319		2,625,887.00	2,625,887.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,637,144.00	3,637,144.00	0.00	3,637,144.00	3,637,144.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	12,500.00	12,500.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	56,897,108.00	56,897,108.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	16,266,758.00	0.00	16,266,758.00	17,831,209.00	0.00	17,831,209.00	9.6%
Lottery - Unrestricted and Instructional Materials		8560	89,300,202.89	44,865,671.74	134,165,874.63	66,313,430.00	26,135,293.00	92,448,723.00	-31.1%
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		88,256,925.51	88,256,925.51		129,038,926.00	129,038,926.00	46.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,913,685.74	1,913,685.74		1,500,000.00	1,500,000.00	-21.8%
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		8,590,821.98	8,590,821.98		2,184,321.00	2,184,321.00	-74.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		218,289.93	218,289.93		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	24,957,574.85	1,831,512,623.08	1,856,470,197.93	22,719,468.00	970,646,808.00	993,366,276.00	-46.5%
TOTAL, OTHER STATE REVENUE			130,524,535.74	2,507,494,623.98	2,638,019,159.72	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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	1,170,382.59	0.00	1,170,382.59	500,000.00	0.00	500,000.00	-57.3%
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	22,116,124.55	0.00	22,116,124.55	21,244,000.00	0.00	21,244,000.00	-3.9%
Interest		8660	130,664,461.21	0.00	130,664,461.21	108,124,048.00	0.00	108,124,048.00	-17.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(154,764,991.85)	0.00	(154,764,991.85)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	462,123.00	462,123.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	39,383,053.55	14,863.82	39,397,917.37	37,439,742.00	0.00	37,439,742.00	-5.0%
Other Local Revenue									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	100,634,229.62	55,683,949.20	156,318,178.82	77,437,656.00	29,073,659.00	106,511,315.00	-31.9%
Tuition		8710	0.00	0.00	0.00	0.00	383,787.00	383,787.00	New
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			139,203,259.67	56,160,936.02	195,364,195.69	244,745,446.00	29,457,446.00	274,202,892.00	40.4%
TOTAL, REVENUES			6,858,814,770.59	4,870,499,704.86	11,729,314,475.45	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-10.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,573,655,971.33	775,394,522.30	2,349,050,493.63	2,038,247,722.00	548,239,008.00	2,586,486,730.00	10.1%
Certificated Pupil Support Salaries		1200	139,878,235.98	270,178,023.67	410,056,259.65	234,557,263.00	167,429,072.00	401,986,335.00	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	246,441,638.51	162,451,750.41	408,893,388.92	350,777,215.00	112,685,496.00	463,462,711.00	13.3%
Other Certificated Salaries		1900	80,628,559.09	219,390,383.63	300,018,942.72	124,683,917.00	153,770,324.00	278,454,241.00	-7.2%
TOTAL, CERTIFICATED SALARIES			2,040,604,404.91	1,427,414,680.01	3,468,019,084.92	2,748,266,117.00	982,123,900.00	3,730,390,017.00	7.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	18,786,925.75	298,111,295.33	316,898,221.08	33,583,031.00	344,829,422.00	378,412,453.00	19.4%
Classified Support Salaries		2200	256,700,353.34	178,755,327.84	435,455,681.18	304,282,461.00	108,578,857.00	412,861,318.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	32,293,181.06	5,336,428.50	37,629,610.56	40,235,467.00	5,005,648.00	45,241,115.00	20.2%
Clerical, Technical and Office Salaries		2400	267,723,068.11	109,992,297.66	377,715,365.77	262,065,942.00	82,707,592.00	344,773,534.00	-8.7%
Other Classified Salaries		2900	49,232,966.63	131,826,202.81	181,059,169.44	166,671,928.00	86,005,423.00	252,677,351.00	39.6%
TOTAL, CLASSIFIED SALARIES			624,736,494.89	724,021,553.14	1,348,758,048.03	806,838,829.00	627,126,942.00	1,433,965,771.00	6.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	381,357,258.98	569,041,210.41	950,398,469.39	523,144,669.00	490,740,591.00	1,013,885,260.00	6.7%
PERS		3201-3202	146,093,592.36	150,423,571.28	296,517,163.64	217,160,904.00	144,304,870.00	361,465,774.00	21.9%
OASDI/Medicare/Alternative		3301-3302	79,848,010.03	72,280,870.98	152,128,881.01	107,323,948.00	62,047,883.00	169,371,831.00	11.3%
Health and Welfare Benefits		3401-3402	526,953,232.66	306,697,715.91	833,650,948.57	464,799,873.00	332,677,100.00	797,476,973.00	-4.3%
Unemployment Insurance		3501-3502	13,910,598.32	9,535,761.07	23,446,359.39	1,979,314.00	823,115.00	2,802,429.00	-88.0%
Workers' Compensation		3601-3602	71,145,743.94	56,210,067.51	127,355,811.45	71,451,568.00	39,097,836.87	110,549,404.87	-13.2%
OPEB, Allocated		3701-3702	1,632.80	151,222.89	152,855.69	111,399,279.00	67,242,017.00	178,641,296.00	116,769.2%
OPEB, Active Employees		3751-3752	128,661,358.62	80,355,643.34	209,017,001.96	114,675,509.00	71,302,925.00	185,978,434.00	-11.0%
Other Employee Benefits		3901-3902	12,915.60	0.00	12,915.60	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,347,984,343.31	1,244,696,063.39	2,592,680,406.70	1,611,935,064.00	1,208,236,337.87	2,820,171,401.87	8.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	79,492,963.57	44,884,496.29	124,377,459.86	117,936,439.00	26,135,543.00	144,071,982.00	15.8%
Books and Other Reference Materials		4200	24,434,982.04	3,347,023.69	27,782,005.73	3,437,432.00	336,859.00	3,774,291.00	-86.4%
Materials and Supplies		4300	139,591,536.81	315,820,887.94	455,412,424.75	372,984,930.00	1,339,910,932.43	1,712,895,862.43	276.1%
Noncapitalized Equipment		4400	24,525,613.02	39,708,626.59	64,234,239.61	19,663,667.00	12,492,561.93	32,156,228.93	-49.9%
Food		4700	50,206.93	879,722.32	929,929.25	11,336.00	205,246.00	216,582.00	-76.7%
TOTAL, BOOKS AND SUPPLIES			268,095,302.37	404,640,756.83	672,736,059.20	514,033,804.00	1,379,081,142.36	1,893,114,946.36	181.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	415,680.18	370,444,481.73	370,860,161.91	0.00	514,016,118.00	514,016,118.00	38.6%
Travel and Conferences		5200	5,089,546.14	8,238,560.87	13,328,107.01	5,485,924.00	1,429,760.00	6,915,684.00	-48.1%
Dues and Memberships		5300	2,657,633.88	74,494.68	2,732,128.56	2,574,007.00	4,892.00	2,578,899.00	-5.6%
Insurance		5400 - 5450	69,228,111.30	0.00	69,228,111.30	65,783,712.00	0.00	65,783,712.00	-5.0%
Operations and Housekeeping Services		5500	177,743,908.36	16,199,936.59	193,943,844.95	187,799,055.00	2,000.00	187,801,055.00	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,925,514.72	12,296,536.95	20,222,051.67	16,744,917.00	1,603,167.00	18,348,084.00	-9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,290.21)	164,967.17	(7,323.04)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	238,788,431.10	267,431,057.70	506,219,488.80	252,230,840.00	635,320,696.08	887,551,536.08	75.3%
Communications		5900	32,608,221.97	22,790,404.77	55,398,626.74	35,169,956.00	300,060.00	35,470,016.00	-36.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			534,284,757.44	697,640,440.46	1,231,925,197.90	565,788,411.00	1,152,676,693.08	1,718,465,104.08	39.5%



			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	6,731.05	0.00	6,731.05	174,526.00	0.00	174,526.00	2,492.8%
Buildings and Improvements of Buildings		6200	9,310,867.28	1,375,877.26	10,686,744.54	8,201,420.00	3,838,093.00	12,039,513.00	12.7%
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	23,453,980.45	19,179,600.01	42,633,580.46	39,749,377.00	1,485,339.00	41,234,716.00	-3.3%
Equipment Replacement		6500	0.00	0.00	0.00	120,000.00	0.00	120,000.00	New
Lease Assets		6600	3,489,424.66	0.00	3,489,424.66	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	47,067,634.66	0.00	47,067,634.66	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			83,328,638.10	20,555,477.27	103,884,115.37	48,245,323.00	5,323,432.00	53,568,755.00	-48.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		20,489.83	0.00	20,489.83	638,966.00	0.00	638,966.00	3,018.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	11,500.00	0.00	11,500.00	New
Payments to County Offices	7142		5,937,711.00	0.00	5,937,711.00	4,174,776.00	0.00	4,174,776.00	-29.7%
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	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	934,415.00	0.00	934,415.00	1,003,008.00	0.00	1,003,008.00	7.3%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest	7438		1,169,355.64	0.00	1,169,355.64	955,856.00	0.00	955,856.00	-18.3%
Other Debt Service - Principal	7439		16,274,230.30	3,988,467.36	20,262,697.66	3,794,718.00	0.00	3,794,718.00	-81.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,336,201.77	4,015,967.36	28,352,169.13	10,578,824.00	0.00	10,578,824.00	-62.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(141,588,908.12)	141,588,908.05	(.07)	(123,381,575.00)	123,381,575.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund	7350		(24,020,548.71)	0.00	(24,020,548.71)	(20,038,946.00)	0.00	(20,038,946.00)	-16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(165,609,456.83)	141,588,908.05	(24,020,548.78)	(143,420,521.00)	123,381,575.00	(20,038,946.00)	-16.6%
TOTAL, EXPENDITURES			4,757,760,685.96	4,664,573,846.51	9,422,334,532.47	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	23.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		30,020,744.45	0.00	30,020,744.45	30,000,000.00	0.00	30,000,000.00	-0.1%
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		10,577,039.97	451,372.28	11,028,412.25	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,597,784.42	451,372.28	41,049,156.70	30,000,000.00	0.00	30,000,000.00	-26.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	1,500,342.00	0.00	1,500,342.00	New
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		15,470,624.39	89,316.37	15,559,940.76	25,691,275.00	0.00	25,691,275.00	65.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,470,624.39	89,316.37	15,559,940.76	27,191,617.00	0.00	27,191,617.00	74.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		263,962.30	0.00	263,962.30	10,000.00	0.00	10,000.00	-96.2%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	3,489,424.66	0.00	3,489,424.66	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	47,067,634.66	0.00	47,067,634.66	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			50,821,021.62	0.00	50,821,021.62	10,000.00	0.00	10,000.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,084,570,071.22)	1,084,570,071.22	0.00	(1,425,854,525.00)	1,425,854,525.00	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			(1,084,570,071.22)	1,084,570,071.22	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a = b + c - d + e)			(1,008,621,889.57)	1,084,932,127.13	76,310,237.56	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-96.3%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,565,617,410.73	30,606,531.00	6,596,223,941.73	6,709,970,874.00	28,298,669.00	6,738,269,543.00	2.2%
2) Federal Revenue		8100-8299	23,469,564.45	2,276,237,613.86	2,299,707,178.31	1,906,761.00	1,838,612,264.00	1,840,519,025.00	-20.0%
3) Other State Revenue		8300-8599	130,524,535.74	2,507,494,623.98	2,638,019,159.72	106,864,107.00	1,571,148,224.00	1,678,012,331.00	-36.4%
4) Other Local Revenue		8600-8799	139,203,259.67	56,160,936.02	195,364,195.69	244,745,446.00	29,457,446.00	274,202,892.00	40.4%
5) TOTAL, REVENUES			6,858,814,770.59	4,870,499,704.86	11,729,314,475.45	7,063,487,188.00	3,467,516,603.00	10,531,003,791.00	-10.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,605,916,826.60	2,495,540,681.15	5,101,457,507.75	3,092,695,574.00	3,045,999,780.40	6,138,695,354.40	20.3%
2) Instruction - Related Services	2000-2999		778,910,385.84	826,724,411.21	1,605,634,797.05	1,352,136,662.00	583,512,191.78	1,935,648,853.78	20.6%
3) Pupil Services	3000-3999		396,575,277.21	488,934,556.71	885,509,833.92	632,095,837.00	322,823,477.83	954,919,314.83	7.8%
4) Ancillary Services	4000-4999		30,339,670.75	139,425,734.63	169,765,405.38	38,704,149.00	1,041,897,862.00	1,080,602,011.00	536.5%
5) Community Services	5000-5999		3,229,066.03	1,094,850.56	4,323,916.59	1,000,742.00	1,324,502.00	2,325,244.00	-46.2%
6) Enterprise	6000-6999		0.00	(193.63)	(193.63)	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		358,264,169.90	242,694,996.76	600,959,166.66	292,775,575.00	151,030,161.22	443,805,736.22	-26.2%
8) Plant Services	8000-8999		560,189,087.86	465,810,132.58	1,025,999,220.44	742,278,488.00	331,362,047.08	1,073,640,535.08	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	24,336,201.77	4,348,676.54	28,684,878.31	10,578,824.00	0.00	10,578,824.00	-63.1%
10) TOTAL, EXPENDITURES			4,757,760,685.96	4,664,573,846.51	9,422,334,532.47	6,162,265,851.00	5,477,950,022.31	11,640,215,873.31	23.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,101,054,084.63	205,925,858.35	2,306,979,942.98	901,221,337.00	(2,010,433,419.31)	(1,109,212,082.31)	-148.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,597,784.42	451,372.28	41,049,156.70	30,000,000.00	0.00	30,000,000.00	-26.9%
b) Transfers Out		7600-7629	15,470,624.39	89,316.37	15,559,940.76	27,191,617.00	0.00	27,191,617.00	74.8%
2) Other Sources/Uses									
a) Sources		8930-8979	50,821,021.62	0.00	50,821,021.62	10,000.00	0.00	10,000.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,084,570,071.22)	1,084,570,071.22	0.00	(1,425,854,525.00)	1,425,854,525.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,008,621,889.57)	1,084,932,127.13	76,310,237.56	(1,423,036,142.00)	1,425,854,525.00	2,818,383.00	-96.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,092,432,195.06	1,290,857,985.48	2,383,290,180.54	(521,814,805.00)	(584,578,894.31)	(1,106,393,699.31)	-146.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,850,561,197.18	549,533,474.26	3,400,094,671.44	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	67.9%
b) Audit Adjustments		9793	(72,800,003.00)	1,026,762.87	(71,773,240.13)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,777,761,194.18	550,560,237.13	3,328,321,431.31	3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	71.5%
d) Other Restatements		9795	42,023,288.00	(46,199,356.00)	(4,176,068.00)	(575,583,000.19)	47,403,572.70	(528,179,427.49)	12,547.8%
e) Adjusted Beginning Balance (F1c + F1d)			2,819,784,482.18	504,360,881.13	3,324,145,363.31	3,336,633,677.05	1,842,622,439.31	5,179,256,116.36	55.8%
2) Ending Balance, June 30 (E + F1e)			3,912,216,677.24	1,795,218,866.61	5,707,435,543.85	2,814,818,872.05	1,258,043,545.00	4,072,862,417.05	-28.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,869,847.34	0.00	2,869,847.34	2,881,982.00	0.00	2,881,982.00	0.4%
Stores		9712	34,749,396.50	0.00	34,749,396.50	32,981,082.00	0.00	32,981,082.00	-5.1%
Prepaid Items		9713	10,297,808.35	360,581.91	10,658,390.26	7,145,068.00	0.00	7,145,068.00	-33.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,794,858,284.70	1,794,858,284.70	0.00	1,258,043,545.00	1,258,043,545.00	-29.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,920,907,731.00	0.00	2,920,907,731.00	1,972,783,012.00	0.00	1,972,783,012.00	-32.5%
d) Assigned									
Other Assignments (by Resource/Object)		9780	510,899,124.00	0.00	510,899,124.00	451,874,819.00	0.00	451,874,819.00	-11.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	238,780,000.00	0.00	238,780,000.00	233,450,000.00	0.00	233,450,000.00	-2.2%
Unassigned/Unappropriated Amount		9790	193,712,770.05	0.00	193,712,770.05	113,702,909.05	0.00	113,702,909.05	-41.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	505,602,477.33	0.00
5650	FEMA Public Assistance Funds	2,803.32	0.00
5810	Other Restricted Federal	11,170,690.66	2,848,850.00
6211	Literacy Coaches and Reading Specialists Grant Program	82,890,082.47	62,167,669.00
6266	Educator Effectiveness, FY 2021-22	126,640,600.51	86,608,778.00
6332	CA Community Schools Partnership Act - Implementation Grant	5,681,507.84	2,724,721.00
6500	Special Education	4,650,354.53	0.00
6547	Special Education Early Intervention Preschool Grant	33,432,725.93	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	237,950,658.00	252,177,045.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	12,382,417.90	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	56,897,108.00	56,897,108.00
7311	Classified School Employee Professional Development Block Grant	2,471,764.13	1,262,054.00
7412	A-G Access/Success Grant	32,880,035.26	20,367,603.00
7413	A-G Learning Loss Mitigation Grant	11,746,252.45	7,659,707.00
7425	Expanded Learning Opportunities (ELO) Grant	315,549.13	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	19,484,810.08	0.00
7435	Learning Recovery Emergency Block Grant	594,564,449.00	743,721,012.00
7810	Other Restricted State	2,910,423.16	3,263,413.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	1,992,659.00
9010	Other Restricted Local	53,183,575.00	16,352,926.00
Total, Restricted Balance		1,794,858,284.70	1,258,043,545.00

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	39,431,388.88	24,314,216.00	-38.3%
5) TOTAL, REVENUES			39,431,388.88	24,314,216.00	-38.3%
<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	29,475,463.73	18,775,934.00	-136.2%
5) Services and Other Operating Expenditures		5000-5999	7,307,725.82	5,030,600.00	-31.2%
6) Capital Outlay		6000-6999	316,136.59	225,657.00	-28.6%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,099,326.14	24,032,191.00	-196.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,332,062.74	282,025.00	-87.9%
<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>			2,332,062.74	282,025.00	-87.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,441,214.28	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,441,214.28	4.8%
d) Other Restatements		9795	0.00	274,504.47	New
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%
2) Ending Balance, June 30 (E + F1e)			50,441,214.28	50,997,743.75	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	96,429.00	New
Stores		9712	4,168,170.08	4,037,981.00	-3.1%
Prepaid Items		9713	0.00	115,027.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,273,044.20	46,748,306.75	1.0%
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	32,835,528.46		
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	14,335,265.21		
3) Accounts Receivable		9200	348,856.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,168,170.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	69,432.02		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			51,757,252.76		
<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	1,316,038.48		
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			1,316,038.48		
<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)			50,441,214.28		
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	39,431,388.88	24,314,216.00	-38.3%
TOTAL, REVENUES			39,431,388.88	24,314,216.00	-38.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		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>					
Materials and Supplies		4300	29,417,202.22	18,775,934.00	-36.2%
Noncapitalized Equipment		4400	58,261.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,475,463.73	18,775,934.00	-136.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,307,725.82	5,030,600.00	-31.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,307,725.82	5,030,600.00	-31.2%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	316,136.59	225,657.00	-28.6%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			316,136.59	225,657.00	-28.6%
<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			37,099,326.14	24,032,191.00	-196.0%
<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	Function 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	39,431,388.88	24,314,216.00	-38.3%
5) TOTAL, REVENUES			39,431,388.88	24,314,216.00	-38.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		37,099,326.14	24,032,191.00	-35.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,099,326.14	24,032,191.00	-35.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,332,062.74	282,025.00	-87.9%
<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>			2,332,062.74	282,025.00	-87.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,109,151.54	50,441,214.28	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,109,151.54	50,441,214.28	4.8%
d) Other Restatements		9795	0.00	274,504.47	New
e) Adjusted Beginning Balance (F1c + F1d)			48,109,151.54	50,715,718.75	5.4%
2) Ending Balance, June 30 (E + F1e)			50,441,214.28	50,997,743.75	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	96,429.00	New
Stores		9712	4,168,170.08	4,037,981.00	-3.1%
Prepaid Items		9713	0.00	115,027.00	New
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,273,044.20	46,748,306.75	1.0%
c) Committed					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	46,273,044.20	46,748,306.75
Total, Restricted Balance		46,273,044.20	46,748,306.75

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	27,917,982.72	19,726,171.00	-29.3%
3) Other State Revenue		8300-8599	130,802,636.00	140,293,639.00	7.3%
4) Other Local Revenue		8600-8799	1,604,017.11	1,530,210.00	-4.6%
5) TOTAL, REVENUES			160,324,635.83	161,550,020.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	58,766,869.58	63,217,857.00	7.6%
2) Classified Salaries		2000-2999	18,888,121.91	20,577,609.00	8.9%
3) Employee Benefits		3000-3999	35,489,399.14	41,312,322.00	16.4%
4) Books and Supplies		4000-4999	8,047,671.86	21,674,443.00	169.3%
5) Services and Other Operating Expenditures		5000-5999	16,358,566.45	15,793,779.00	-3.5%
6) Capital Outlay		6000-6999	1,387,942.54	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	528,068.96	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,735,917.99	3,989,050.00	-15.8%
9) TOTAL, EXPENDITURES			144,202,558.43	166,565,060.00	15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,122,077.40	(5,015,040.00)	-131.1%
<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	942,935.84	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			942,935.84	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,065,013.24	(5,015,040.00)	-129.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,634.64	48,671,798.38	54.0%
b) Audit Adjustments		9793	(2,849.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	48,671,798.38	54.0%
d) Other Restatements		9795	0.00	(6,359,951.38)	New
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.9%
2) Ending Balance, June 30 (E + F1e)			48,671,798.38	37,296,807.00	-23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	16,500.00	6.5%
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	49,196,206.12	45,990,639.00	-6.5%
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	6,017,071.88	2,612,771.00	-56.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,556,979.62)	(11,323,103.00)	72.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	49,338,943.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,237,503.69)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	15,500.00		
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	838,243.65		
4) Due from Grantor Government		9290	13,298,295.51		
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			61,253,479.38		
<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	12,580,683.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	997.60		
6) TOTAL, LIABILITIES			12,581,681.00		
<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)			48,671,798.38		
<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	838,035.59	778,718.00	-7.1%
All Other Federal Revenue	All Other	8290	27,079,947.13	18,947,453.00	-30.0%
TOTAL, FEDERAL REVENUE			27,917,982.72	19,726,171.00	-29.3%
<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	50,000.00	0.00	-100.0%
Adult Education Program	6391	8590	119,344,352.00	129,019,966.00	8.1%
All Other State Revenue	All Other	8590	11,408,284.00	11,273,673.00	-1.2%
TOTAL, OTHER STATE REVENUE			130,802,636.00	140,293,639.00	7.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	32,991.96	24,579.00	-25.5%
Interest		8660	1,017,636.07	228,794.00	-77.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,084,394.10)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	319,502.81	316,470.00	-0.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,318,280.37	960,367.00	-27.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,604,017.11	1,530,210.00	-4.6%
TOTAL, REVENUES			160,324,635.83	161,550,020.00	0.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	35,104,066.07	38,879,778.00	10.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	3,080,388.33	2,977,254.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	19,971,646.76	20,747,232.00	3.9%
Other Certificated Salaries		1900	610,768.42	613,593.00	0.5%
TOTAL, CERTIFICATED SALARIES			58,766,869.58	63,217,857.00	7.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	715,160.06	1,161,354.00	62.4%
Classified Support Salaries		2200	7,552,482.85	7,135,055.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	115,899.01	143,201.00	23.6%
Clerical, Technical and Office Salaries		2400	9,465,930.92	10,739,162.00	13.5%
Other Classified Salaries		2900	1,038,649.07	1,398,837.00	34.7%
TOTAL, CLASSIFIED SALARIES			18,888,121.91	20,577,609.00	8.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	10,467,402.78	11,866,720.00	13.4%
PERS		3201-3202	4,868,024.45	5,359,777.00	10.1%
OASDI/Medicare/Alternative		3301-3302	2,417,416.63	2,522,777.00	4.4%
Health and Welfare Benefits		3401-3402	11,913,599.83	13,495,829.00	13.3%
Unemployment Insurance		3501-3502	371,139.18	42,717.00	-88.5%
Workers' Compensation		3601-3602	2,038,539.02	2,096,972.00	2.9%
OPEB, Allocated		3701-3702	137,646.13	2,805,433.00	1,938.1%
OPEB, Active Employees		3751-3752	3,275,631.12	3,122,097.00	-4.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,489,399.14	41,312,322.00	16.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	236.28	0.00	-100.0%
Books and Other Reference Materials		4200	582,750.00	915,466.00	57.1%
Materials and Supplies		4300	5,476,326.02	20,585,337.00	275.9%
Noncapitalized Equipment		4400	1,988,359.56	173,640.00	-91.3%
TOTAL, BOOKS AND SUPPLIES			8,047,671.86	21,674,443.00	169.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	376,443.01	173,250.00	-54.0%
Dues and Memberships		5300	36,626.81	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,104,218.65	3,121,921.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	362,324.04	140,000.00	-61.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,187.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,752,572.95	11,633,684.00	19.3%
Communications		5900	2,719,193.49	724,924.00	-73.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,358,566.45	15,793,779.00	-3.5%
<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	67,331.82	0.00	-100.0%
Equipment		6400	377,674.88	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	942,935.84	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,387,942.54	0.00	-100.0%
<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	50,000.00	0.00	-100.0%
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
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	478,068.96	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			528,068.96	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,735,917.99	3,989,050.00	-15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,735,917.99	3,989,050.00	-15.8%
TOTAL, EXPENDITURES			144,202,558.43	166,565,060.00	15.5%
<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	942,935.84	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			942,935.84	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)			942,935.84	0.00	-100.0%

Description	Function 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	27,917,982.72	19,726,171.00	-29.3%
3) Other State Revenue		8300-8599	130,802,636.00	140,293,639.00	7.3%
4) Other Local Revenue		8600-8799	1,604,017.11	1,530,210.00	-4.6%
5) TOTAL, REVENUES			160,324,635.83	161,550,020.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		56,779,917.72	72,276,269.00	27.3%
2) Instruction - Related Services	2000-2999		58,304,071.11	63,745,091.00	9.3%
3) Pupil Services	3000-3999		4,586,117.93	5,815,809.00	26.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,735,917.99	3,989,050.00	-15.8%
8) Plant Services	8000-8999		19,268,464.72	20,738,841.00	7.6%
9) Other Outgo	9000-9999	Except 7600-7699	528,068.96	0.00	-100.0%
10) TOTAL, EXPENDITURES			144,202,558.43	166,565,060.00	15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,122,077.40	(5,015,040.00)	-131.1%
<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	942,935.84	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			942,935.84	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,065,013.24	(5,015,040.00)	-129.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,609,634.64	48,671,798.38	54.0%
b) Audit Adjustments		9793	(2,849.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			31,606,785.14	48,671,798.38	54.0%
d) Other Restatements		9795	0.00	(6,359,951.38)	New
e) Adjusted Beginning Balance (F1c + F1d)			31,606,785.14	42,311,847.00	33.9%
2) Ending Balance, June 30 (E + F1e)			48,671,798.38	37,296,807.00	-23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,500.00	16,500.00	6.5%
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	49,196,206.12	45,990,639.00	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,017,071.88	2,612,771.00	-56.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,556,979.62)	(11,323,103.00)	72.7%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	2,039,384.13	0.00
6391	Adult Education Program	39,793,238.15	37,355,577.00
7810	Other Restricted State	7,363,583.84	8,635,062.00
Total, Restricted Balance		49,196,206.12	45,990,639.00

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	26,584,382.00	13,053,827.00	-50.9%
3) Other State Revenue		8300-8599	187,596,599.33	184,893,517.00	-1.4%
4) Other Local Revenue		8600-8799	763,467.29	2,672,548.00	250.1%
5) TOTAL, REVENUES			214,944,448.62	200,619,892.00	-6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	54,834,794.74	49,284,732.00	-10.1%
2) Classified Salaries		2000-2999	61,959,021.16	72,468,788.00	17.0%
3) Employee Benefits		3000-3999	67,232,048.35	72,117,608.00	7.3%
4) Books and Supplies		4000-4999	6,546,201.64	4,541,434.00	-30.6%
5) Services and Other Operating Expenditures		5000-5999	4,943,944.66	1,159,387.00	-76.5%
6) Capital Outlay		6000-6999	243,890.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	105,800.04	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,515,152.29	6,850,866.00	-19.5%
9) TOTAL, EXPENDITURES			204,380,853.34	206,422,815.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,563,595.28	(5,802,923.00)	-154.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,342.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	224,035.56	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			224,035.56	1,500,342.00	569.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,787,630.84	(4,302,581.00)	-139.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,167,905.11	15,955,535.95	208.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,167,905.11	15,955,535.95	208.7%
d) Other Restatements		9795	0.00	(11,854,206.65)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,167,905.11	4,101,329.30	-20.6%
2) Ending Balance, June 30 (E + F1e)			15,955,535.95	(201,251.70)	-101.3%
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	17,484,545.48	0.00	-100.0%
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	(1,529,009.53)	(201,251.70)	-86.8%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,225,082.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,595,864.56)		
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	561,576.15		
4) Due from Grantor Government		9290	8,373,872.33		
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			42,564,666.74		
<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	14,079,114.11		
2) Due to Grantor Governments		9590	779,815.05		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	11,750,201.63		
6) TOTAL, LIABILITIES			26,609,130.79		
<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)			15,955,535.95		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,584,382.00	13,053,827.00	-50.9%
TOTAL, FEDERAL REVENUE			26,584,382.00	13,053,827.00	-50.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	186,199,008.18	184,893,517.00	-0.7%
All Other State Revenue	All Other	8590	1,397,591.15	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			187,596,599.33	184,893,517.00	-1.4%
<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	1,427,134.43	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(819,924.24)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	10,902.00	2,658,048.00	24,281.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	145,355.10	14,500.00	-90.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			763,467.29	2,672,548.00	250.1%
TOTAL, REVENUES			214,944,448.62	200,619,892.00	-6.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	42,190,612.81	36,487,607.00	-13.5%
Certificated Pupil Support Salaries		1200	3,467.29	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,479,881.95	12,684,055.00	1.6%
Other Certificated Salaries		1900	160,832.69	113,070.00	-29.7%
TOTAL, CERTIFICATED SALARIES			54,834,794.74	49,284,732.00	-10.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	47,646,560.83	56,659,348.00	18.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	8,354,475.19	9,679,968.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	1,145.53	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	5,920,905.65	6,129,472.00	3.5%
Other Classified Salaries		2900	35,933.96	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			61,959,021.16	72,468,788.00	17.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,770,549.64	9,414,111.00	-3.6%
PERS		3201-3202	14,290,433.79	17,471,969.00	22.3%
OASDI/Medicare/Alternative		3301-3302	5,611,903.54	6,092,787.00	8.6%
Health and Welfare Benefits		3401-3402	27,136,100.34	25,050,023.00	-7.7%
Unemployment Insurance		3501-3502	577,690.11	62,667.00	-89.2%
Workers' Compensation		3601-3602	3,090,897.12	3,059,567.00	-1.0%
OPEB, Allocated		3701-3702	50,151.84	5,175,347.00	10,219.4%
OPEB, Active Employees		3751-3752	6,704,321.97	5,791,137.00	-13.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			67,232,048.35	72,117,608.00	7.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,170.28	0.00	-100.0%
Materials and Supplies		4300	6,379,311.83	4,539,904.00	-28.8%
Noncapitalized Equipment		4400	155,719.53	1,530.00	-99.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,546,201.64	4,541,434.00	-30.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	170,633.77	87,625.00	-48.6%
Dues and Memberships		5300	128,193.07	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,339,128.83	662,673.00	-71.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	173,919.70	122,454.00	-29.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	135.54	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	658,294.58	274,535.00	-58.3%
Communications		5900	1,473,639.17	12,100.00	-99.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,943,944.66	1,159,387.00	-76.5%
<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	1.84	0.00	-100.0%
Equipment		6400	19,853.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	36,316.67	0.00	-100.0%
Subscription Assets		6700	187,718.89	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			243,890.46	0.00	-100.0%
<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	4,577.30	0.00	-100.0%
Other Debt Service - Principal		7439	101,222.74	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			105,800.04	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	8,515,152.29	6,850,866.00	-19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,515,152.29	6,850,866.00	-19.5%
TOTAL, EXPENDITURES			204,380,853.34	206,422,815.00	1.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	1,500,342.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,500,342.00	New

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	36,316.67	0.00	-100.0%
Proceeds from SBITAs		8974	187,718.89	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			224,035.56	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)			224,035.56	1,500,342.00	569.7%

Description	Function 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	26,584,382.00	13,053,827.00	-50.9%
3) Other State Revenue		8300-8599	187,596,599.33	184,893,517.00	-1.4%
4) Other Local Revenue		8600-8799	763,467.29	2,672,548.00	250.1%
5) TOTAL, REVENUES			214,944,448.62	200,619,892.00	-6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		147,857,220.40	154,709,362.00	4.6%
2) Instruction - Related Services	2000-2999		29,840,948.98	26,113,005.00	-12.5%
3) Pupil Services	3000-3999		4,278.73	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,515,152.29	6,850,866.00	-19.5%
8) Plant Services	8000-8999		18,057,452.90	18,749,582.00	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	105,800.04	0.00	-100.0%
10) TOTAL, EXPENDITURES			204,380,853.34	206,422,815.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,563,595.28	(5,802,923.00)	-154.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,342.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	224,035.56	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			224,035.56	1,500,342.00	569.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,787,630.84	(4,302,581.00)	-139.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,167,905.11	15,955,535.95	208.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,167,905.11	15,955,535.95	208.7%
d) Other Restatements		9795	0.00	(11,854,206.65)	New
e) Adjusted Beginning Balance (F1c + F1d)			5,167,905.11	4,101,329.30	-20.6%
2) Ending Balance, June 30 (E + F1e)			15,955,535.95	(201,251.70)	-101.3%
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	17,484,545.48	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,529,009.53)	(201,251.70)	-86.8%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	3,107,433.48	0.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	13,470,612.00	0.00
7810	Other Restricted State	906,500.00	0.00
Total, Restricted Balance		17,484,545.48	0.00

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	371,390,029.43	321,744,463.00	-13.4%
3) Other State Revenue		8300-8599	89,249,080.41	85,755,836.00	-3.9%
4) Other Local Revenue		8600-8799	961,422.54	1,896,503.00	97.3%
5) TOTAL, REVENUES			461,600,532.38	409,396,802.00	-11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,480,855.92	142,031,548.00	10.5%
3) Employee Benefits		3000-3999	108,200,646.42	129,292,773.00	19.5%
4) Books and Supplies		4000-4999	156,982,836.39	182,817,955.00	16.5%
5) Services and Other Operating Expenditures		5000-5999	4,297,858.92	5,846,544.00	36.0%
6) Capital Outlay		6000-6999	63,151.01	430,000.00	580.9%
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	10,769,478.43	9,199,030.00	-14.6%
9) TOTAL, EXPENDITURES			408,794,827.09	469,617,850.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,805,705.29	(60,221,048.00)	-214.0%
<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>			52,805,705.29	(60,221,048.00)	-214.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,350,347.95	186,156,053.24	39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,350,347.95	186,156,053.24	39.6%
d) Other Restatements		9795	0.00	(22,369,429.49)	New
e) Adjusted Beginning Balance (F1c + F1d)			133,350,347.95	163,786,623.75	22.8%
2) Ending Balance, June 30 (E + F1e)			186,156,053.24	103,565,575.75	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,873,050.80	7,710,830.00	-48.2%
Prepaid Items		9713	43,703.70	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,239,298.74	95,811,041.75	-44.0%
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	121,389,647.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,863,159.84)		
b) in Banks		9120	35.58		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	25,881.07		
2) Investments		9150	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,591,037.90		
4) Due from Grantor Government		9290	71,932,573.40		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	14,873,050.80		
7) Prepaid Expenditures		9330	43,703.70		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			203,992,770.39		
<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	16,887,362.64		
2) Due to Grantor Governments		9590	6,041.90		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	943,312.61		
6) TOTAL, LIABILITIES			17,836,717.15		
<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)			186,156,053.24		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	351,795,417.37	301,401,499.00	-14.3%
Donated Food Commodities		8221	19,592,410.90	20,270,907.00	3.5%
All Other Federal Revenue		8290	2,201.16	72,057.00	3,173.6%
TOTAL, FEDERAL REVENUE			371,390,029.43	321,744,463.00	-13.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	89,249,080.41	85,755,836.00	-3.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,249,080.41	85,755,836.00	-3.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	657,550.05	827,078.00	25.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,302,408.82	1,069,425.00	-67.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,015,007.28)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,470.95	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			961,422.54	1,896,503.00	97.3%
TOTAL, REVENUES			461,600,532.38	409,396,802.00	-11.3%
<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	121,617,041.30	132,947,933.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	408,556.76	487,333.00	19.3%
Clerical, Technical and Office Salaries		2400	6,455,172.33	8,577,453.00	32.9%
Other Classified Salaries		2900	85.53	18,829.00	21,914.5%
TOTAL, CLASSIFIED SALARIES			128,480,855.92	142,031,548.00	10.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,379.52	0.00	-100.0%
PERS		3201-3202	30,853,592.71	37,904,218.00	22.9%
OASDI/Medicare/Alternative		3301-3302	9,937,618.10	10,868,169.00	9.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	49,736,819.15	53,466,008.00	7.5%
Unemployment Insurance		3501-3502	657,538.34	72,736.00	-88.9%
Workers' Compensation		3601-3602	3,423,080.49	3,569,262.00	4.3%
OPEB, Allocated		3701-3702	82,281.90	11,050,974.00	13,330.6%
OPEB, Active Employees		3751-3752	13,500,336.21	12,361,406.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			108,200,646.42	129,292,773.00	19.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,898,042.95	10,464,087.00	77.4%
Noncapitalized Equipment		4400	145,873.41	4,243,399.00	2,809.0%
Food		4700	150,938,920.03	168,110,469.00	11.4%
TOTAL, BOOKS AND SUPPLIES			156,982,836.39	182,817,955.00	16.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	249,426.37	363,554.00	45.8%
Dues and Memberships		5300	19,000.00	22,107.00	16.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	409,095.62	459,434.00	12.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,280.95	1,034,500.00	2,406.0%
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	3,337,352.25	3,673,982.00	10.1%
Communications		5900	241,703.73	292,967.00	21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,297,858.92	5,846,544.00	36.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	63,151.01	0.00	-100.0%
Equipment Replacement		6500	0.00	430,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,151.01	430,000.00	580.9%
<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%
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	10,769,478.43	9,199,030.00	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,769,478.43	9,199,030.00	-14.6%
TOTAL, EXPENDITURES			408,794,827.09	469,617,850.00	14.9%
<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%
(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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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	Function 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	371,390,029.43	321,744,463.00	-13.4%
3) Other State Revenue		8300-8599	89,249,080.41	85,755,836.00	-3.9%
4) Other Local Revenue		8600-8799	961,422.54	1,896,503.00	97.3%
5) TOTAL, REVENUES			461,600,532.38	409,396,802.00	-11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		389,796,533.06	457,054,527.00	17.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,769,478.43	9,199,030.00	-14.6%
8) Plant Services	8000-8999		8,228,815.60	3,364,293.00	-59.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			408,794,827.09	469,617,850.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			52,805,705.29	(60,221,048.00)	-214.0%
<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>			52,805,705.29	(60,221,048.00)	-214.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,350,347.95	186,156,053.24	39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,350,347.95	186,156,053.24	39.6%
d) Other Restatements		9795	0.00	(22,369,429.49)	New
e) Adjusted Beginning Balance (F1c + F1d)			133,350,347.95	163,786,623.75	22.8%
2) Ending Balance, June 30 (E + F1e)			186,156,053.24	103,565,575.75	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	14,873,050.80	7,710,830.00	-48.2%
Prepaid Items		9713	43,703.70	43,704.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	171,239,298.74	95,811,041.75	-44.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	131,878,461.29	80,286,933.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	22,761,112.37	7,815,992.80
5330	Child Nutrition: Summer Food Service Program Operations	14,390,962.08	7,708,115.43
7029	Child Nutrition: Food Service Staff Training Funds	2,208,763.00	0.00
Total, Restricted Balance		171,239,298.74	95,811,041.75

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	37,948,382.04	22,305,780.00	-41.2%
5) TOTAL, REVENUES			37,948,382.04	22,305,780.00	-41.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,995,592.71	53,950,836.00	115.8%
3) Employee Benefits		3000-3999	12,982,367.65	42,243,228.00	225.4%
4) Books and Supplies		4000-4999	2,227,878.71	1,931,317.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	62,726,630.97	1,583,982.00	-97.5%
6) Capital Outlay		6000-6999	669,974,353.54	1,086,531,991.00	62.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,372.72	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			772,910,196.30	1,186,241,354.00	53.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(734,961,814.26)	(1,163,935,574.00)	58.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,846,249.32	0.00	-100.0%
b) Transfers Out		7600-7629	54,174,949.07	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.0%
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			716,671,300.25	750,000,000.00	4.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,290,514.01)	(413,935,574.00)	2,163.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,306,903,100.96	-4.1%
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,193,614.97	1,306,903,100.96	-1.4%
d) Other Restatements		9795	0.00	(110,362,388.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,306,903,100.96	782,605,138.00	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	241,242.46	107,414.00	-55.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,296,718,995.64	772,507,246.00	-40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,442,862.86	9,490,478.00	0.5%
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	1,499,632,302.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(72,432,332.16)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500,000.00		
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	15,373,905.76		
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	241,242.46		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	116,054.23		
10) TOTAL, ASSETS			1,443,431,172.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	136,412,017.39		
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			136,412,017.39		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	116,054.23		
2) TOTAL, DEFERRED INFLOWS			116,054.23		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,306,903,100.96		
<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	1,112,805.37	850,000.00	-23.6%
Interest		8660	44,216,737.45	21,455,780.00	-51.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,473,484.10)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	1,092,323.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,948,382.04	22,305,780.00	-41.2%
TOTAL, REVENUES			37,948,382.04	22,305,780.00	-41.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,542,679.15	600,362.00	-83.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	4,284,909.01	12,923,077.00	201.6%
Clerical, Technical and Office Salaries		2400	17,168,004.55	40,427,397.00	135.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,995,592.71	53,950,836.00	115.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	34,561.58	0.00	-100.0%
PERS		3201-3202	6,128,498.47	14,493,850.00	136.5%
OASDI/Medicare/Alternative		3301-3302	1,858,937.70	4,124,848.00	121.9%
Health and Welfare Benefits		3401-3402	934,089.84	17,203,729.00	1,741.8%
Unemployment Insurance		3501-3502	123,159.41	28,250.00	-77.1%
Workers' Compensation		3601-3602	657,970.91	1,355,789.00	106.1%
OPEB, Allocated		3701-3702	154,166.86	1,770,081.00	1,048.2%
OPEB, Active Employees		3751-3752	3,090,982.88	3,266,681.00	5.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,982,367.65	42,243,228.00	225.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,074,123.21	1,931,317.00	-6.9%
Noncapitalized Equipment		4400	153,755.50	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,227,878.71	1,931,317.00	-13.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	93,543.27	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,967.07	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,371.02	0.00	-100.0%
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	62,498,533.12	1,583,982.00	-97.5%
Communications		5900	114,216.49	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,726,630.97	1,583,982.00	-97.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	26,895.39	0.00	-100.0%
Land Improvements		6170	1,533,061.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	646,297,289.81	1,086,531,991.00	68.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,117,107.32	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			669,974,353.54	1,086,531,991.00	62.2%
<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	20.20	0.00	-100.0%
Other Debt Service - Principal		7439	3,352.52	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,372.72	0.00	-100.0%
TOTAL, EXPENDITURES			772,910,196.30	1,186,241,354.00	53.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	270,846,249.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			270,846,249.32	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	14,329,451.17	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	39,845,497.90	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			54,174,949.07	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	500,000,000.00	750,000,000.00	50.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			500,000,000.00	750,000,000.00	50.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			716,671,300.25	750,000,000.00	4.7%

Description	Function 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	37,948,382.04	22,305,780.00	-41.2%
5) TOTAL, REVENUES			37,948,382.04	22,305,780.00	-41.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		763,893,516.78	1,186,241,354.00	55.3%
9) Other Outgo	9000-9999	Except 7600-7699	9,016,679.52	0.00	-100.0%
10) TOTAL, EXPENDITURES			772,910,196.30	1,186,241,354.00	53.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(734,961,814.26)	(1,163,935,574.00)	58.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,846,249.32	0.00	-100.0%
b) Transfers Out		7600-7629	54,174,949.07	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	500,000,000.00	750,000,000.00	50.0%
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			716,671,300.25	750,000,000.00	4.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,290,514.01)	(413,935,574.00)	2,163.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,362,509,289.17	1,306,903,100.96	-4.1%
b) Audit Adjustments		9793	(37,315,674.20)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,193,614.97	1,306,903,100.96	-1.4%
d) Other Restatements		9795	0.00	(110,362,388.96)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,325,193,614.97	1,196,540,712.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			1,306,903,100.96	782,605,138.00	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500,000.00	500,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	241,242.46	107,414.00	-55.5%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,296,718,995.64	772,507,246.00	-40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,442,862.86	9,490,478.00	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	1,296,718,995.64	772,507,246.00
Total, Restricted Balance		1,296,718,995.64	772,507,246.00

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	106,206,367.35	112,130,000.00	5.6%
5) TOTAL, REVENUES			106,206,367.35	112,130,000.00	5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	570,587.01	659,305.00	15.5%
3) Employee Benefits		3000-3999	318,396.74	331,052.00	4.0%
4) Books and Supplies		4000-4999	1,383.56	87,306.00	6,210.2%
5) Services and Other Operating Expenditures		5000-5999	2,058,677.40	31,478,178.00	1,429.0%
6) Capital Outlay		6000-6999	130,545,260.56	91,419,013.00	-30.0%
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			133,494,305.27	123,974,854.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,287,937.92)	(11,844,854.00)	-56.6%
<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	137,336.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(137,336.68)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,425,274.60)	(11,844,854.00)	-56.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,583,132.00	39,988,408.60	-44.1%
b) Audit Adjustments		9793	(4,169,448.80)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			67,413,683.20	39,988,408.60	-40.7%
d) Other Restatements		9795	0.00	25,186,939.40	New
e) Adjusted Beginning Balance (F1c + F1d)			67,413,683.20	65,175,348.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			39,988,408.60	53,330,494.00	33.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,988,408.60	53,330,494.00	33.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	36,202,537.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,748,582.56)		
b) in Banks		9120	171.63		
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	9,034,618.90		
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			43,488,745.48		
<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	3,500,336.88		
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			3,500,336.88		
<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)			39,988,408.60		
<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%
Interest		8660	1,827,568.21	1,450,000.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,108,638.94	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	103,270,160.20	110,680,000.00	7.2%
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			106,206,367.35	112,130,000.00	5.6%
TOTAL, REVENUES			106,206,367.35	112,130,000.00	5.6%
<b>CERTIFICATED SALARIES</b>					
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	81,644.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	114,280.50	126,165.00	10.4%
Clerical, Technical and Office Salaries		2400	374,661.65	527,062.00	40.7%
Other Classified Salaries		2900	0.00	6,078.00	New
TOTAL, CLASSIFIED SALARIES			570,587.01	659,305.00	15.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	143,246.07	174,287.00	21.7%
OASDI/Medicare/Alternative		3301-3302	42,499.37	50,306.00	18.4%
Health and Welfare Benefits		3401-3402	89,869.95	57,471.00	-36.1%
Unemployment Insurance		3501-3502	2,829.37	338.00	-88.1%
Workers' Compensation		3601-3602	14,918.44	16,568.00	11.1%
OPEB, Allocated		3701-3702	3,702.36	12,618.00	240.8%
OPEB, Active Employees		3751-3752	21,331.18	19,464.00	-8.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			318,396.74	331,052.00	4.0%
<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	1,383.56	87,306.00	6,210.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,383.56	87,306.00	6,210.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,222.63	1,300.00	6.3%
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	252,690.00	New
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	2,057,454.77	31,223,788.00	1,417.6%
Communications		5900	0.00	400.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,058,677.40	31,478,178.00	1,429.0%
<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	130,528,538.37	91,407,369.00	-30.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	16,722.19	11,644.00	-30.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,545,260.56	91,419,013.00	-30.0%
<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			133,494,305.27	123,974,854.00	-7.1%
<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	137,336.68	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			137,336.68	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(137,336.68)	0.00	-100.0%

Description	Function 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	106,206,367.35	112,130,000.00	5.6%
5) TOTAL, REVENUES			106,206,367.35	112,130,000.00	5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,554,523.19	2,464,219.00	58.5%
8) Plant Services	8000-8999		131,939,782.08	121,510,635.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			133,494,305.27	123,974,854.00	-7.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(27,287,937.92)	(11,844,854.00)	-56.6%
<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		137,336.68	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(137,336.68)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,425,274.60)	(11,844,854.00)	-56.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		71,583,132.00	39,988,408.60	-44.1%
b) Audit Adjustments	9793		(4,169,448.80)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			67,413,683.20	39,988,408.60	-40.7%
d) Other Restatements	9795		0.00	25,186,939.40	New
e) Adjusted Beginning Balance (F1c + F1d)			67,413,683.20	65,175,348.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			39,988,408.60	53,330,494.00	33.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		39,988,408.60	53,330,494.00	33.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%



		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	39,988,408.60	53,330,494.00	
Total, Restricted Balance		39,988,408.60	53,330,494.00	

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	6,434,964.21	0.00	-100.0%
5) TOTAL, REVENUES			6,434,964.21	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	0.00	5,854,607.00	New
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	5,854,607.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,434,964.21	(5,854,607.00)	-191.0%
<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	12,169,174.71	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,169,174.71)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,734,210.50)	(5,854,607.00)	2.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,210.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	0.00	-100.0%
d) Other Restatements		9795	0.00	5,854,607.00	New
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

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			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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	6,434,964.21	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			6,434,964.21	0.00	-100.0%
TOTAL, REVENUES			6,434,964.21	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	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	0.00	5,854,607.00	New
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	5,854,607.00	New
<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	5,854,607.00	New
<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	12,169,174.71	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,169,174.71	0.00	-100.0%
<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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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)			(12,169,174.71)	0.00	-100.0%

Description	Function 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	6,434,964.21	0.00	-100.0%
5) TOTAL, REVENUES			6,434,964.21	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	5,854,607.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	5,854,607.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			6,434,964.21	(5,854,607.00)	-191.0%
<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	12,169,174.71	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,169,174.71)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,734,210.50)	(5,854,607.00)	2.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,734,210.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,734,210.50	0.00	-100.0%
d) Other Restatements		9795	0.00	5,854,607.00	New
e) Adjusted Beginning Balance (F1c + F1d)			5,734,210.50	5,854,607.00	2.1%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

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	160,047,292.49	107,318,272.00	-32.9%
4) Other Local Revenue		8600-8799	7,538,775.57	4,227,972.00	-43.9%
5) TOTAL, REVENUES			167,586,068.06	111,546,244.00	-33.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,089.43	0.00	-100.0%
3) Employee Benefits		3000-3999	794.83	0.00	-100.0%
4) Books and Supplies		4000-4999	6.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	520,285.21	0.00	-100.0%
6) Capital Outlay		6000-6999	36,988,123.03	126,638,172.00	242.4%
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			37,510,298.67	126,638,172.00	237.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			130,075,769.39	(15,091,928.00)	-111.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.17	0.00	-100.0%
b) Transfers Out		7600-7629	239,890,478.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(225,561,027.06)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,485,257.67)	(15,091,928.00)	-84.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	88,063,072.79	-52.0%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	88,063,072.79	-52.0%
d) Other Restatements		9795	0.00	84,407,329.21	New
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			88,063,072.79	157,378,474.00	78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,063,072.79	157,378,474.00	78.7%
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	91,685,284.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,428,399.24)		
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	1,472,466.28		
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			88,729,351.41		
<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	666,278.62		
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			666,278.62		
<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)			88,063,072.79		
<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	160,047,292.49	107,318,272.00	-32.9%
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			160,047,292.49	107,318,272.00	-32.9%
<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	4,030,374.29	4,227,972.00	4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,508,401.28	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,538,775.57	4,227,972.00	-43.9%
TOTAL, REVENUES			167,586,068.06	111,546,244.00	-33.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,082.29	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7.14	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,089.43	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	198.47	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	134.75	0.00	-100.0%
Health and Welfare Benefits		3401-3402	34.22	0.00	-100.0%
Unemployment Insurance		3501-3502	2.36	0.00	-100.0%
Workers' Compensation		3601-3602	29.35	0.00	-100.0%
OPEB, Allocated		3701-3702	89.08	0.00	-100.0%
OPEB, Active Employees		3751-3752	278.70	0.00	-100.0%
Other Employee Benefits		3901-3902	27.90	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			794.83	0.00	-100.0%

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	6.17	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6.17	0.00	-100.0%
<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	520,285.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			520,285.21	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	75,000.00	0.00	-100.0%
Land Improvements		6170	37,717.97	0.00	-100.0%
Buildings and Improvements of Buildings		6200	36,875,340.98	126,638,172.00	243.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	64.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,988,123.03	126,638,172.00	242.4%
<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			37,510,298.67	126,638,172.00	237.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	14,329,451.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,329,451.17	0.00	-100.0%
<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	239,890,478.23	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			239,890,478.23	0.00	-100.0%
<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)			(225,561,027.06)	0.00	-100.0%

Description	Function 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	160,047,292.49	107,318,272.00	-32.9%
4) Other Local Revenue		8600-8799	7,538,775.57	4,227,972.00	-43.9%
5) TOTAL, REVENUES			167,586,068.06	111,546,244.00	-33.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		37,510,298.67	126,638,172.00	237.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,510,298.67	126,638,172.00	237.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			130,075,769.39	(15,091,928.00)	-111.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,329,451.17	0.00	-100.0%
b) Transfers Out		7600-7629	239,890,478.23	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(225,561,027.06)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,485,257.67)	(15,091,928.00)	-84.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,652,174.74	88,063,072.79	-52.0%
b) Audit Adjustments		9793	(103,844.28)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			183,548,330.46	88,063,072.79	-52.0%
d) Other Restatements		9795	0.00	84,407,329.21	New
e) Adjusted Beginning Balance (F1c + F1d)			183,548,330.46	172,470,402.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			88,063,072.79	157,378,474.00	78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,063,072.79	157,378,474.00	78.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
7710	State School Facilities Projects	88,063,072.79	157,378,474.00
Total, Restricted Balance		88,063,072.79	157,378,474.00

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	1,808,383.02	0.00	-100.0%
3) Other State Revenue		8300-8599	678,963.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	72,249,221.92	73,706,624.00	2.0%
5) TOTAL, REVENUES			74,736,568.32	73,706,624.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,302,967.77	242,292.00	-99.0%
3) Employee Benefits		3000-3999	12,502,609.34	113,693.00	-99.1%
4) Books and Supplies		4000-4999	119,384.43	196,487.00	64.6%
5) Services and Other Operating Expenditures		5000-5999	3,017,916.25	21,351,772.00	607.5%
6) Capital Outlay		6000-6999	15,882,833.71	20,956,850.00	31.9%
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			55,825,711.50	42,861,094.00	-23.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,910,856.82	30,845,530.00	63.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,524,121.75	0.00	-100.0%
b) Transfers Out		7600-7629	31,281,119.59	30,000,000.00	-4.1%
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			(18,756,997.84)	(30,000,000.00)	59.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			153,858.98	845,530.00	449.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,322,712.55	181,317,637.23	0.0%
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			181,163,778.25	181,317,637.23	0.1%
d) Other Restatements		9795	0.00	(14,854,867.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			181,163,778.25	166,462,769.32	-8.1%
2) Ending Balance, June 30 (E + F1e)			181,317,637.23	167,308,299.32	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	180,377,872.86	164,933,164.06	-8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	939,764.37	2,375,135.26	152.7%
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	188,450,821.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,108,247.92)		
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	2,970,520.70		
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			182,313,094.40		
<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	995,457.17		
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			995,457.17		
<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)			181,317,637.23		
<b>FEDERAL REVENUE</b>					
FEMA		8281	1,808,383.02	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,808,383.02	0.00	-100.0%
<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	678,963.38	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			678,963.38	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	55,693,393.23	56,602,000.00	1.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	20,000.00	0.00	-100.0%
Interest		8660	5,582,278.28	5,560,000.00	-0.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,435,026.74)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	12,388,577.15	11,544,624.00	-6.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,249,221.92	73,706,624.00	2.0%
TOTAL, REVENUES			74,736,568.32	73,706,624.00	-1.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,009,543.91	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	4,236,957.91	105,228.00	-97.5%
Clerical, Technical and Office Salaries		2400	17,056,465.95	137,064.00	-99.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,302,967.77	242,292.00	-99.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,003,083.87	64,650.00	-98.9%
OASDI/Medicare/Alternative		3301-3302	1,802,813.43	18,548.00	-99.0%
Health and Welfare Benefits		3401-3402	2,984,851.22	14,362.00	-99.5%
Unemployment Insurance		3501-3502	120,839.78	127.00	-99.9%
Workers' Compensation		3601-3602	642,470.83	6,089.00	-99.1%
OPEB, Allocated		3701-3702	936,411.96	3,160.00	-99.7%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	12,138.25	6,757.00	-44.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,502,609.34	113,693.00	-99.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,384.43	196,487.00	64.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,384.43	196,487.00	64.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	70,838.65	0.00	-100.0%
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	8,755.75	0.00	-100.0%
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	2,938,321.85	21,351,772.00	626.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,017,916.25	21,351,772.00	607.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	118,461.42	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,523,272.96	20,956,850.00	35.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	241,099.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,882,833.71	20,956,850.00	31.9%
<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			55,825,711.50	42,861,094.00	-23.2%
<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	12,524,121.75	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,524,121.75	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	30,000,000.00	30,000,000.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,281,119.59	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,281,119.59	30,000,000.00	-4.1%
<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%



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			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)			(18,756,997.84)	(30,000,000.00)	59.9%

Description	Function 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	1,808,383.02	0.00	-100.0%
3) Other State Revenue		8300-8599	678,963.38	0.00	-100.0%
4) Other Local Revenue		8600-8799	72,249,221.92	73,706,624.00	2.0%
5) TOTAL, REVENUES			74,736,568.32	73,706,624.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,825,711.50	42,861,094.00	-23.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			55,825,711.50	42,861,094.00	-23.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			18,910,856.82	30,845,530.00	63.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,524,121.75	0.00	-100.0%
b) Transfers Out		7600-7629	31,281,119.59	30,000,000.00	-4.1%
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			(18,756,997.84)	(30,000,000.00)	59.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			153,858.98	845,530.00	449.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,322,712.55	181,317,637.23	0.0%
b) Audit Adjustments		9793	(158,934.30)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			181,163,778.25	181,317,637.23	0.1%
d) Other Restatements		9795	0.00	(14,854,867.91)	New
e) Adjusted Beginning Balance (F1c + F1d)			181,163,778.25	166,462,769.32	-8.1%
2) Ending Balance, June 30 (E + F1e)			181,317,637.23	167,308,299.32	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	180,377,872.86	164,933,164.06	-8.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	939,764.37	2,375,135.26	152.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5650	FEMA Public Assistance Funds	600,587.30	.06
7710	State School Facilities Projects	12,071,433.57	0.00
7810	Other Restricted State	1,744,514.63	0.00
9010	Other Restricted Local	165,961,337.36	164,933,164.00
Total, Restricted Balance		180,377,872.86	164,933,164.06

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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,172,842.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,147,715,095.58	1,042,969,736.00	-9.1%
5) TOTAL, REVENUES			1,220,436,466.54	1,112,518,265.00	-8.8%
<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	1,089,382,664.00	981,644,047.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,089,382,664.00	981,644,047.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			131,053,802.54	130,874,218.00	-0.1%
<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>			131,053,802.54	130,874,218.00	-0.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,305,161,736.41	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,305,161,736.41	11.2%
d) Other Restatements		9795	0.00	(232,127,218.47)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,174,107,933.87	1,073,034,517.94	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,305,161,736.41	1,203,908,735.94	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,305,161,736.41	1,203,908,735.94	-7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,058,483,303.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,124,743.56)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	299,495,000.00		
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	109,753,862.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,416,607,422.99		
<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	111,445,686.58		
2) TOTAL, DEFERRED INFLOWS			111,445,686.58		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,305,161,736.41		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	69,548,528.96	69,548,529.00	0.0%
TOTAL, FEDERAL REVENUE			69,548,528.96	69,548,529.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,172,842.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,172,842.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	986,334,149.00	979,983,325.00	-0.6%
Unsecured Roll		8612	32,701,171.00	28,239,019.00	-13.6%
Prior Years' Taxes		8613	49,726,911.00	18,660,887.00	-62.5%
Supplemental Taxes		8614	32,035,884.00	14,970,929.00	-53.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,955,966.00	0.00	-100.0%
Interest		8660	15,842,651.00	1,115,576.00	-93.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,932,848.42)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	36,051,212.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,147,715,095.58	1,042,969,736.00	-9.1%
TOTAL, REVENUES			1,220,436,466.54	1,112,518,265.00	-8.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	565,335,000.00	379,558,273.00	-32.9%
Bond Interest and Other Service Charges		7434	524,047,664.00	602,085,774.00	14.9%
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)			1,089,382,664.00	981,644,047.00	-9.9%
TOTAL, EXPENDITURES			1,089,382,664.00	981,644,047.00	-9.9%
<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%

Description	Function 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	69,548,528.96	69,548,529.00	0.0%
3) Other State Revenue		8300-8599	3,172,842.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,147,715,095.58	1,042,969,736.00	-9.1%
5) TOTAL, REVENUES			1,220,436,466.54	1,112,518,265.00	-8.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,089,382,664.00	981,644,047.00	-9.9%
10) TOTAL, EXPENDITURES			1,089,382,664.00	981,644,047.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			131,053,802.54	130,874,218.00	-0.1%
<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>			131,053,802.54	130,874,218.00	-0.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,107,933.87	1,305,161,736.41	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,107,933.87	1,305,161,736.41	11.2%
d) Other Restatements		9795	0.00	(232,127,218.47)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,174,107,933.87	1,073,034,517.94	-8.6%
2) Ending Balance, June 30 (E + F1e)			1,305,161,736.41	1,203,908,735.94	-7.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,305,161,736.41	1,203,908,735.94	-7.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	1,305,161,736.41	1,203,908,735.94
Total, Restricted Balance		1,305,161,736.41	1,203,908,735.94



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	12,234.91	0.00	-100.0%
5) TOTAL, REVENUES			12,234.91	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	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>			12,234.91	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>			12,234.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,784.88	416,019.79	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,784.88	416,019.79	3.0%
d) Other Restatements		9795	0.00	(10,635.33)	New
e) Adjusted Beginning Balance (F1c + F1d)			403,784.88	405,384.46	0.4%
2) Ending Balance, June 30 (E + F1e)			416,019.79	405,384.46	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	416,019.79	405,384.46	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	429,128.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(17,385.58)		
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	4,276.65		
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			416,019.79		
<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)			416,019.79		
<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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,234.91	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%
TOTAL, OTHER LOCAL REVENUE			12,234.91	0.00	-100.0%
TOTAL, REVENUES			12,234.91	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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					
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%
(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	Function 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	12,234.91	0.00	-100.0%
5) TOTAL, REVENUES			12,234.91	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			12,234.91	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>			12,234.91	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	403,784.88	416,019.79	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			403,784.88	416,019.79	3.0%
d) Other Restatements		9795	0.00	(10,635.33)	New
e) Adjusted Beginning Balance (F1c + F1d)			403,784.88	405,384.46	0.4%
2) Ending Balance, June 30 (E + F1e)			416,019.79	405,384.46	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	416,019.79	405,384.46	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
9010		Other Restricted Local	416,019.79	405,384.46
Total, Restricted Balance			416,019.79	405,384.46

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	75,983.64	250.00	-99.7%
5) TOTAL, REVENUES			75,983.64	250.00	-99.7%
<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	27,855,236.07	25,691,525.00	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,855,236.07	25,691,525.00	-7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,779,252.43)	(25,691,275.00)	-7.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,820,624.69	25,691,275.00	73.3%
b) Transfers Out		7600-7629	356,604.59	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	73,730,000.00	0.00	-100.0%
b) Uses		7630-7699	73,373,395.41	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,820,624.69	25,691,275.00	73.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,958,627.74)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,978,558.05	19,930.31	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,978,558.05	19,930.31	-99.8%
d) Other Restatements		9795	0.00	(2,557.31)	New
e) Adjusted Beginning Balance (F1c + F1d)			12,978,558.05	17,373.00	-99.9%
2) Ending Balance, June 30 (E + F1e)			19,930.31	17,373.00	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,930.31	17,373.00	-12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	19,641.76		
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	288.55		
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			19,930.31		
<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)			19,930.31		
<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>					
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>					
Interest		8660	74,499.45	250.00	-99.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,484.19	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,983.64	250.00	-99.7%
TOTAL, REVENUES			75,983.64	250.00	-99.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	4,433,179.49	15,151,525.00	241.8%
Other Debt Service - Principal		7439	23,422,056.58	10,540,000.00	-55.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,855,236.07	25,691,525.00	-7.8%
TOTAL, EXPENDITURES			27,855,236.07	25,691,525.00	-7.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	14,820,624.69	25,691,275.00	73.3%
(a) TOTAL, INTERFUND TRANSFERS IN			14,820,624.69	25,691,275.00	73.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	356,604.59	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			356,604.59	0.00	-100.0%
<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	73,730,000.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			73,730,000.00	0.00	-100.0%
<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	73,373,395.41	0.00	-100.0%
(d) TOTAL, USES			73,373,395.41	0.00	-100.0%
<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)			14,820,624.69	25,691,275.00	73.3%



Description	Function 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	75,983.64	250.00	-99.7%
5) TOTAL, REVENUES			75,983.64	250.00	-99.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	27,855,236.07	25,691,525.00	-7.8%
10) TOTAL, EXPENDITURES			27,855,236.07	25,691,525.00	-7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(27,779,252.43)	(25,691,275.00)	-7.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,820,624.69	25,691,275.00	73.3%
b) Transfers Out		7600-7629	356,604.59	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	73,730,000.00	0.00	-100.0%
b) Uses		7630-7699	73,373,395.41	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,820,624.69	25,691,275.00	73.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,958,627.74)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,978,558.05	19,930.31	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,978,558.05	19,930.31	-99.8%
d) Other Restatements		9795	0.00	(2,557.31)	New
e) Adjusted Beginning Balance (F1c + F1d)			12,978,558.05	17,373.00	-99.9%
2) Ending Balance, June 30 (E + F1e)			19,930.31	17,373.00	-12.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,930.31	17,373.00	-12.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
9010		Other Restricted Local	19,930.31	17,373.00
Total, Restricted Balance			19,930.31	17,373.00

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	1,397,682,294.37	1,290,381,721.00	-7.7%
5) TOTAL, REVENUES			1,397,682,294.37	1,290,381,721.00	-7.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	(.01)	0.00	-100.0%
2) Classified Salaries		2000-2999	6,421,802.12	7,548,977.00	17.6%
3) Employee Benefits		3000-3999	1,873,105.23	4,283,737.00	128.7%
4) Books and Supplies		4000-4999	421,226.38	2,156,745.00	412.0%
5) Services and Other Operating Expenses		5000-5999	1,314,857,937.26	1,291,328,888.00	-1.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,323,574,070.98	1,305,318,347.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			74,108,223.39	(14,936,626.00)	-120.2%
<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 NET POSITION (C + D4)</b>			74,108,223.39	(14,936,626.00)	-120.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	292,079,697.99	366,187,921.38	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	366,187,921.38	25.4%
d) Other Restatements		9795	0.00	(30,246,587.38)	New
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%
2) Ending Net Position, June 30 (E + F1e)			366,187,921.38	321,004,708.00	-12.3%
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	366,187,921.38	321,004,708.00	-12.3%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	984,548,187.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,974,898.06)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,193,492.40		
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	13,639,838.42		
8) Other Current Assets		9340	4,774,322.00		
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			1,028,180,942.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	7,784,352.60		
2) TOTAL, DEFERRED OUTFLOWS			7,784,352.60		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	31,670,750.63		
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	11,439,762.37		
c) Total/Net OPEB Liability		9664	9,757,585.53		
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	608,602,862.00		
7) TOTAL, LIABILITIES			661,470,960.53		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	8,306,412.88		
2) TOTAL, DEFERRED INFLOWS			8,306,412.88		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			366,187,921.38		
<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	28,001,737.09	17,440,339.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,714,672.21)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,366,691,184.73	1,272,941,382.00	-6.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,704,044.76	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,397,682,294.37	1,290,381,721.00	-7.7%
TOTAL, REVENUES			1,397,682,294.37	1,290,381,721.00	-7.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	(.01)	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			(.01)	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,887.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	2,155,271.19	2,816,091.00	30.7%
Clerical, Technical and Office Salaries		2400	4,263,643.93	4,717,865.00	10.7%
Other Classified Salaries		2900	0.00	15,021.00	New
TOTAL, CLASSIFIED SALARIES			6,421,802.12	7,548,977.00	17.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	749.83	0.00	-100.0%
PERS		3201-3202	852,414.60	2,010,108.00	135.8%
OASDI/Medicare/Alternative		3301-3302	467,742.84	577,228.00	23.4%
Health and Welfare Benefits		3401-3402	1,007,054.97	991,494.00	-1.5%
Unemployment Insurance		3501-3502	32,202.49	3,828.00	-88.1%
Workers' Compensation		3601-3602	199,432.70	189,706.00	-4.9%
OPEB, Allocated		3701-3702	78.27	217,542.00	277,837.9%
OPEB, Active Employees		3751-3752	(686,570.47)	293,831.00	-142.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,873,105.23	4,283,737.00	128.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	421,226.38	2,155,245.00	411.7%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			421,226.38	2,156,745.00	412.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,918.18	8,214.00	67.0%
Dues and Memberships		5300	2,386.71	2,150.00	-9.9%
Insurance		5400-5450	12,073,711.67	14,820,000.00	22.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	352.66	5,500.00	1,459.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,302,468,106.32	1,276,045,020.00	-2.0%
Communications		5900	308,461.72	448,004.00	45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,314,857,937.26	1,291,328,888.00	-1.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,323,574,070.98	1,305,318,347.00	-1.4%
<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>					
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%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	1,397,682,294.37	1,290,381,721.00	-7.7%
5) TOTAL, REVENUES			1,397,682,294.37	1,290,381,721.00	-7.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,323,574,070.98	1,305,318,347.00	-1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,323,574,070.98	1,305,318,347.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			74,108,223.39	(14,936,626.00)	-120.2%
<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 NET POSITION (C + D4)</b>			74,108,223.39	(14,936,626.00)	-120.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	292,079,697.99	366,187,921.38	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,079,697.99	366,187,921.38	25.4%
d) Other Restatements		9795	0.00	(30,246,587.38)	New
e) Adjusted Beginning Net Position (F1c + F1d)			292,079,697.99	335,941,334.00	15.0%
2) Ending Net Position, June 30 (E + F1e)			366,187,921.38	321,004,708.00	-12.3%
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	366,187,921.38	321,004,708.00	-12.3%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

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	30,356,384.67	211,000,000.00	595.1%
5) TOTAL, REVENUES			30,356,384.67	211,000,000.00	595.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	406,237.16	490,873.00	20.8%
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			406,237.16	490,873.00	20.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,950,147.51	210,509,127.00	602.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,950,147.51	210,509,127.00	602.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	469,939,493.00	499,889,640.51	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	499,889,640.51	6.4%
d) Other Restatements		9795	0.00	128,450,041.49	New
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%
2) Ending Net Position, June 30 (E + F1e)			499,889,640.51	838,848,809.00	67.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	499,889,640.51	838,848,809.00	67.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	499,889,640.51		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			499,889,640.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			499,889,640.51		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,356,384.67	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	211,000,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,356,384.67	211,000,000.00	595.1%
TOTAL, REVENUES			30,356,384.67	211,000,000.00	595.1%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	406,237.16	490,873.00	20.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			406,237.16	490,873.00	20.8%
TOTAL, EXPENSES			406,237.16	490,873.00	20.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function 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	30,356,384.67	211,000,000.00	595.1%
5) TOTAL, REVENUES			30,356,384.67	211,000,000.00	595.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		406,237.16	490,873.00	20.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			406,237.16	490,873.00	20.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,950,147.51	210,509,127.00	602.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			29,950,147.51	210,509,127.00	602.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	469,939,493.00	499,889,640.51	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			469,939,493.00	499,889,640.51	6.4%
d) Other Restatements		9795	0.00	128,450,041.49	New
e) Adjusted Beginning Net Position (F1c + F1d)			469,939,493.00	628,339,682.00	33.7%
2) Ending Net Position, June 30 (E + F1e)			499,889,640.51	838,848,809.00	67.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	499,889,640.51	838,848,809.00	67.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	499,889,640.51	838,848,809.00
Total, Restricted Net Position		499,889,640.51	838,848,809.00

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)	347,653.01	348,194.24	398,378.20	339,755.99	339,530.54	375,536.86
<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>	347,653.01	348,194.24	398,378.20	339,755.99	339,530.54	375,536.86
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	62.99	59.38	62.99	62.86	62.86	62.86
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	304.02	290.84	304.02	304.02	304.02	304.02
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>	367.01	350.22	367.01	366.88	366.88	366.88
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	348,020.02	348,544.46	398,745.21	340,122.87	339,897.42	375,903.74
<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>	35,523.32	35,465.60	35,523.32	34,020.45	33,943.78	34,020.45
<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>	35,523.32	35,465.60	35,523.32	34,020.45	33,943.78	34,020.45
<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>	35,523.32	35,465.60	35,523.32	34,020.45	33,943.78	34,020.45

	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	3,100,670,748.53	0.00	3,100,670,748.53	846,746.49		3,101,517,495.02
Work in Progress	2,148,349,361.84	37,018,297.86	2,185,367,659.70	868,655,533.62	304,925,899.73	2,749,097,293.59
Total capital assets not being depreciated	5,249,020,110.37	37,018,297.86	5,286,038,408.23	869,502,280.11	304,925,899.73	5,850,614,788.61
Capital assets being depreciated:						
Land Improvements	876,728,450.06	644,665.98	877,373,116.04	19,475,716.27	0.00	896,848,832.31
Buildings	17,399,026,444.43	325,307.55	17,399,351,751.98	259,310,961.37	0.00	17,658,662,713.35
Equipment	2,571,724,421.30	3,271,773.12	2,574,996,194.42	64,107,243.35	5,358,241.34	2,633,745,196.43
Total capital assets being depreciated	20,847,479,315.79	4,241,746.65	20,851,721,062.44	342,893,920.99	5,358,241.34	21,189,256,742.09
Accumulated Depreciation for:						
Land Improvements	(542,386,387.59)	(22,448.91)	(542,408,836.50)	(31,277,304.96)	0.00	(573,686,141.46)
Buildings	(8,092,484,089.90)	(9,210.97)	(8,092,493,300.87)	(500,045,237.64)	0.00	(8,592,538,538.51)
Equipment	(2,179,526,520.46)	136,119.36	(2,179,390,401.10)	(95,663,755.24)	(5,178,336.64)	(2,269,875,819.70)
Total accumulated depreciation	(10,814,396,997.95)	104,459.48	(10,814,292,538.47)	(626,986,297.84)	(5,178,336.64)	(11,436,100,499.67)
Total capital assets being depreciated, net excluding lease and subscription assets	10,033,082,317.84	4,346,206.13	10,037,428,523.97	(284,092,376.85)	179,904.70	9,753,156,242.42
Lease Assets	62,006,206.20		62,006,206.20	3,525,741.33		65,531,947.53
Accumulated amortization for lease assets	(5,190,238.18)		(5,190,238.18)	(5,371,403.13)		(10,561,641.31)
Total lease assets, net	56,815,968.02	0.00	56,815,968.02	(1,845,661.80)	0.00	54,970,306.22
Subscription Assets			0.00	55,310,939.09		55,310,939.09
Accumulated amortization for subscription assets			0.00	(19,878,975.27)		(19,878,975.27)
Total subscription assets, net	0.00	0.00	0.00	35,431,963.82	0.00	35,431,963.82
Governmental activity capital assets, net	15,338,918,396.23	41,364,503.99	15,380,282,900.22	618,996,205.28	305,105,804.43	15,694,173,301.07
<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

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

19 64733 0000000  
Form CEA  
D8AD9CYTSY(2022-23)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	3,468,019,084.92	301	1,771,140.12	303	3,466,247,944.80	305	61,436,992.03		307	3,404,810,952.77	309
2000 - Classified Salaries	1,348,758,048.03	311	21,727,792.81	313	1,327,030,255.22	315	135,297,554.12		317	1,191,732,701.10	319
3000 - Employee Benefits	2,592,680,406.70	321	9,049,161.89	323	2,583,631,244.81	325	92,971,554.47		327	2,490,659,690.34	329
4000 - Books, Supplies Equip Replace. (6500)	672,736,059.20	331	10,849,153.09	333	661,886,906.11	335	60,252,027.21		337	601,634,878.90	339
5000 - Services . . & 7300 - Indirect Costs	1,207,904,649.12	341	32,367,452.06	343	1,175,537,197.06	345	261,272,245.70		347	914,264,951.36	349
TOTAL					9,214,333,548.00	365	TOTAL			8,603,103,174.47	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	2,313,988,641.25 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	316,843,831.97 380
3. STRS. . . . .	3101 & 3102	633,800,780.83 382
4. PERS. . . . .	3201 & 3202	79,956,405.47 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	62,516,000.81 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	451,100,069.48 385
7. Unemployment Insurance. . . . .	3501 & 3502	12,959,978.91 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	70,525,566.28 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	123,357,398.83 393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	4,065,048,673.83	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	88,263.29	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	465,105.34	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	4,064,495,305.20	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. . . . .	47.24%	
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) . . . . .	47.24%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	7.76%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	8,603,103,174.47	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	667,600,806.34	

**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	11,612,000,966.55		11,612,000,966.55	535,855,866.30	699,781,578.70	11,448,075,254.15	709,808,685.40
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	127,611,076.85		127,611,076.85	73,773,746.75	100,276,109.10	101,108,714.50	11,269,412.45
Leases Payable	57,374,096.68		57,374,096.68	3,525,741.33	4,741,227.47	56,158,610.54	4,347,660.93
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	677,240,534.79	77,439,900.00	754,680,434.79	390,443,774.87	511,630,864.19	633,493,345.47	185,579,763.81
Net Pension Liability	4,194,208,589.37	117,466,594.00	4,311,675,183.37	3,870,649,187.90	1,451,917,550.21	6,730,406,821.06	0.00
Total/Net OPEB Liability	10,186,225,265.00		10,186,225,265.00	767,167,853.00	2,471,122,344.00	8,482,270,774.00	0.00
Compensated Absences Payable	86,722,623.38		86,722,623.38	103,659,848.60	99,408,958.54	90,973,513.44	728,326.07
Subscription Liability			0.00	48,198,289.39	15,902,254.63	32,296,034.76	17,250,774.00
Governmental activities long-term liabilities	26,941,383,152.62	194,906,494.00	27,136,289,646.62	5,793,274,308.14	5,354,780,886.84	27,574,783,067.92	928,984,622.66
<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

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	9,437,894,473.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,270,139,201.75
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	3,837,498.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	86,843,025.10
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	18,088,295.12
4. Other Transfers Out	All	9200	7200-7299	934,415.00
5. Interfund Transfers Out	All	9300	7600-7629	15,559,940.76
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,767,166.09
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)				127,030,340.68
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,040,724,930.80
<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)				384,010.06
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,334.74
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

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.)	7,339,735,787.83	19,279.12
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	7,339,735,787.83	19,279.12
B. Required effort (Line A.2 times 90%)	6,605,762,209.05	17,351.21
C. Current year expenditures (Line I.E and Line II.B)	7,040,724,930.80	18,334.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <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>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	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>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
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)	3,541,894,266.79		3,541,894,266.79			3,855,780,832.80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	378,926.13		378,926.13			383,543.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
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>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
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)	348,020.02		348,020.02	340,122.87		340,122.87
2. Total Charter Schools ADA (Form A, Line C9)	35,523.32		35,523.32	34,020.45		34,020.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		383,543.34				374,143.32
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,470,437.51		6,470,437.51	6,475,853.00		6,475,853.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9,411,931.17		9,411,931.17	9,412,149.00		9,412,149.00
4. Secured Roll Taxes (Object 8041)	1,480,018,488.79		1,480,018,488.79	1,442,590,208.00		1,442,590,208.00
5. Unsecured Roll Taxes (Object 8042)	45,878,357.69		45,878,357.69	45,878,358.00		45,878,358.00
6. Prior Years' Taxes (Object 8043)	74,906,292.64		74,906,292.64	81,259,878.00		81,259,878.00
7. Supplemental Taxes (Object 8044)	41,464,871.00		41,464,871.00	44,805,240.00		44,805,240.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	298,516,357.46		298,516,357.46	262,768,082.00		262,768,082.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	579,413.63		579,413.63	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	145,678,269.90		145,678,269.90	137,536,872.00		137,536,872.00
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)	2,102,924,419.79	0.00	2,102,924,419.79	2,030,726,640.00	0.00	2,030,726,640.00
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)	2,102,924,419.79	0.00	2,102,924,419.79	2,030,726,640.00	0.00	2,030,726,640.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)		75,598,778.01				83,139,106.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	302,310,156.03		302,310,156.03	310,551,000.00		310,551,000.00
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)	302,310,156.03	0.00	377,908,934.04	310,551,000.00	0.00	393,690,106.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,842,275,236.38		4,842,275,236.38	5,080,099,479.00		5,080,099,479.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,056,475.56		4,056,475.56	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,846,331,711.94	0.00	4,846,331,711.94	5,080,099,479.00	0.00	5,080,099,479.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,729,314,475.45		11,729,314,475.45	10,531,003,791.00		10,531,003,791.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(24,100,530.64)		(24,100,530.64)	108,124,048.00		108,124,048.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		

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**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) 322,591,299.80
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. 4,972,343.68
  - 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.

see attached

**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) 7,075,851,072.80

**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) 4.63%

**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. 3,210,956.82  
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) 306,095,039.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 111,331,916.65

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	1,112,392.48
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)	44,140,866.15
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)	63,021.27
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	3,210,956.82
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	465,954,192.44
9. Carry-Forward Adjustment (Part IV, Line F)	72,425,296.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	538,379,489.05
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,768,202,420.99
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,594,109,887.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	868,922,951.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	120,975,286.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,287,571.99
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	(193.63)
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	72,549,938.09
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)	85,703,238.02
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)	8,180,905.99
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)	909,225,573.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,298,129.37
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	3,210,956.82
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)	36,783,189.55
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	136,578,721.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	195,321,067.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	247,023,277.62
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)	9,045,951,009.68
<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)	5.15%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.95%

**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>	465,954,192.44
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	874,568.19
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 (4.36%) times Part III, Line B19); zero if negative	72,425,296.61
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.36%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.38%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	72,425,296.61
<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>	72,425,296.61

2022-23 Unaudited Actuals			
Indirect Cost Rate Worksheet			
Contracted General Administrative Positions Not Paid Through Payroll			
Total	TITLE	FTE	DUTIES
306,957.32	Consultant	8	Return to School Solution, Vaccine Administration Solution and various dashboard and reporting functionality
11,560.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
104,000.00	Data Architect	1	Data Architect III- Focus Framework Services
74,640.00	SAP Basis Administrator Level II	1	SAP Oracle and Portal System Upgrade Project
11,400.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
135,345.00	Project Manager	1	Project Management for Various Projects
17,160.00	Architect - Level II	1	Managed Services - MISIS
18,360.00	Architect - Level III	1	Managed Services - MISIS
56,081.44	Business Analyst - Level II	5	Managed Services - MISIS
72,048.64	Business Analyst - Level III	4	Managed Services - MISIS
84,200.08	Developer - Level III	7	Managed Services - MISIS
26,913.57	Project Manager - Level II	3	Managed Services - MISIS
16,068.80	Project Manager - Level III	1	Managed Services - MISIS
41,845.42	Quality Assurance - Level III	5	Managed Services - MISIS
122,560.00	Architect - Level II	8	Managed Services - MISIS
123,402.24	Business Analyst - Level III	6	Managed Services - MISIS
83,193.00	Developer Level II	1	Senior .Net Developer for Various Projects
27,612.00	Developer Level II	1	Senior .Net Developer for Various Projects
77,000.00	Data Architect	1	Data Architect III- Focus Framework Services
119,040.00	Sr .Net Developer	1	Sr .Net Developer for 6564 Payment Portal Project
127,239.00	Developer Level II	1	Senior .Net Developer for Various Projects
2,496.00	Engineer - Level I	1	262 Sites Project
66,120.00	Developer Level II	1	Senior .Net Developer for 6399 Unified Enrollment Modernization Project
105,640.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
59,160.00	Developer Level II	1	Senior .Net Developer for 6399 Unified Enrollment Modernization Project
87,817.00	Developer Level II	1	Senior .Net Developer for Unified Enrollment & Student Enrollment
27,725.00	Sr.Net Developer, Level II	1	Senior .Net Developer for Various Projects
11,760.00	Developer Level II	1	Senior .Net Developer for the Student ID, Oracle
54,560.00	Architect - Level II	3	Managed Services - MISIS
214,175.00	Architect - Level III	13	Managed Services - MISIS
462,928.35	Business Analyst - Level II	35	Managed Services - MISIS
441,082.94	Business Analyst - Level III	26	Managed Services - MISIS
640,246.76	Developer - Level III	56	Managed Services - MISIS
161,403.64	Project Manager - Level II	13	Managed Services - MISIS
106,857.52	Project Manager - Level III	7	Managed Services - MISIS
9,205.76	Quality Assurance - Level II	1	Managed Services - MISIS
430,995.80	Quality Assurance - Level III	36	Managed Services - MISIS
15,225.00	Project Manager	1	Project Management for Security Landscape and IT Organization Project
62,208.00	Developer Level II	1	Senior .Net Developer for Various Projects
84,800.00	Developer Level II	1	Senior .Net Developer for 5942 One Enrollment Projects
55,914.40	Developer Level II	1	Senior .Net Developer for PTR#4242 Summer School COS and PTR#4243 Summer School Enr
13,908.00	Sr.Net Developer, Level II	1	Sr.Net Developer, Level II-6399 Unified Enrollment Project
73,336.00	Developer Level II	1	Senior .Net Developer for PTR#4242 Summer School COS and PTR#4243 Summer School Enr
71,200.00	Developer Level II	1	Senior .Net Developer for PTR#4242 Summer School COS and PTR#4243 Summer School Enr
31,080.00	Open Text Functional Analyst Level II	1	VIM Upgrade
25,872.00	Open Text Administration Level II	1	VIM Upgrade
<b>4,972,343.68</b>			

Approved  
indirect cost  
rate: 4.36%

Highest rate  
used in any  
program: 4.38%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	163,995,963.72	7,150,224.02	4.36%
01	3010	323,546,095.41	13,346,026.83	4.12%
01	3060	901,065.92	39,329.10	4.36%
01	3061	159,963.78	6,974.37	4.36%
01	3110	34,563.29	1,506.93	4.36%
01	3182	5,259,754.78	229,325.21	4.36%
01	3211	1,354,356.10	59,049.76	4.36%
01	3212	192,618,142.14	8,398,151.00	4.36%
01	3213	983,223,593.50	42,892,618.84	4.36%
01	3227	115,603.88	4,824.26	4.17%
01	3305	6,829,749.42	297,777.07	4.36%
01	3306	150,544.23	6,563.73	4.36%
01	3307	3,822,481.79	166,660.21	4.36%
01	3308	560,699.59	24,446.45	4.36%
01	3309	69,005.58	3,008.56	4.36%
01	3310	35,794,922.84	1,560,658.64	4.36%
01	3311	1,463,372.54	63,803.04	4.36%
01	3312	20,023,612.16	873,029.49	4.36%
01	3315	4,537,633.36	197,831.12	4.36%
01	3318	795,380.45	34,677.15	4.36%
01	3326	63,459.02	2,766.79	4.36%
01	3327	359,705.41	15,683.16	4.36%
01	3345	8,843.75	385.91	4.36%
01	3385	1,128,892.06	49,218.96	4.36%
01	3386	94,130.41	4,104.34	4.36%
01	3395	13.51	.58	4.29%
01	3410	2,401,348.33	104,699.05	4.36%
01	3515	12,900.00	562.44	4.36%
01	3550	5,375,724.93	233,881.32	4.35%
01	4035	22,621,240.81	842,763.56	3.73%
01	4124	4,531,789.33	167,623.29	3.70%
01	4127	27,563,088.01	991,470.32	3.60%
01	4203	9,667,913.65	193,366.54	2.00%
01	5630	242,553.02	10,575.26	4.36%
01	5632	316,474.99	13,798.31	4.36%
01	5634	211,560.33	9,224.03	4.36%
01	5650	490.60	21.39	4.36%
01	5810	58,851,997.47	551,601.01	0.94%

Unaudited Actuals  
2022-23 Unaudited Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	6010	59,325,432.63	2,370,136.78	4.00%
01	6053	4,854,877.33	210,238.73	4.33%
01	6211	136.59	5.94	4.35%
01	6266	11,172,924.68	460,174.65	4.12%
01	6332	3,094,062.43	134,429.73	4.34%
01	6385	1,084,198.26	47,034.63	4.34%
01	6386	174,383.70	7,603.16	4.36%
01	6387	8,006,585.35	348,433.84	4.35%
01	6388	3,152,408.00	137,444.92	4.36%
01	6500	1,021,053,378.49	44,517,927.30	4.36%
01	6510	3,847,276.70	167,741.26	4.36%
01	6515	172,047.22	7,501.28	4.36%
01	6520	828,626.87	36,128.13	4.36%
01	6536	8,111,926.24	353,679.99	4.36%
01	6537	15,164,287.35	661,162.93	4.36%
01	6546	24,925,679.46	1,086,759.62	4.36%
01	6547	10,902,427.99	475,345.86	4.36%
01	6695	1,136,867.26	49,567.66	4.36%
01	7220	2,101,772.84	91,638.35	4.36%
01	7311	553,002.24	24,110.85	4.36%
01	7370	209,170.14	9,119.79	4.36%
01	7412	872,303.74	38,032.31	4.36%
01	7413	368,870.08	16,082.47	4.36%
01	7810	4,979,528.72	190,648.11	3.83%
01	8150	287,314,538.05	11,463,850.07	3.99%
01	9010	23,680,854.02	135,877.65	0.57%
11	5810	152,050.58	6,629.53	4.36%
11	6391	107,903,636.34	4,725,442.35	4.38%
11	9010	96,153.62	3,846.11	4.00%
12	5025	10,571,628.98	460,923.02	4.36%
12	5058	464,381.52	20,202.29	4.35%
12	5059	1,163,057.22	50,709.30	4.36%
12	5160	1,932,347.64	84,250.36	4.36%
12	5810	239,574.40	10,445.60	4.36%
12	6052	35,905.72	1,565.43	4.36%
12	6105	179,409,674.38	7,826,874.77	4.36%
12	7810	1,261,275.61	54,991.33	4.36%
12	9010	119,544.64	5,190.19	4.34%
13	5310	187,364,296.00	8,168,442.80	4.36%
13	5316	1,776.99	77.48	4.36%
13	5320	34,264,024.73	1,493,911.48	4.36%
13	5330	22,568,202.08	983,973.61	4.36%
13	5335	194,059.72	8,461.00	4.36%
13	5340	2,628,716.94	114,612.06	4.36%

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		0.00	0.00
2. State Lottery Revenue	8560	89,300,202.89		44,865,671.74	134,165,874.63
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		89,300,202.89	0.00	44,865,671.74	134,165,874.63
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	59,335,538.84		0.00	59,335,538.84
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	29,964,664.05		0.00	29,964,664.05
4. Books and Supplies	4000-4999	0.00		44,865,671.74	44,865,671.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		89,300,202.89	0.00	44,865,671.74	134,165,874.63
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	0.00	0.00
<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.

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>	55,463,850.14	56,803,342.91	324,106,295.37	241,624,746.34	897,471,513.24	1,227,347.67	11,874,001.56
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten	37.00	37.00	37.00	37.00	37.00	37.00	
1110 Regular Education, K-12	20,740.83	20,740.83	20,740.83	20,740.83	20,740.83	20,740.83	20,434.00
3100 Alternative Schools	10.00	10.00	10.00	10.00	10.00	10.00	
3200 Continuation Schools	138.00	138.00	138.00	138.00	138.00	138.00	
3300 Independent Study Centers	393.42	393.42	393.42	393.42	393.42	393.42	
3400 Opportunity Schools	14.00	14.00	14.00	14.00	14.00	14.00	
3550 Community Day Schools	33.00	33.00	33.00	33.00	33.00	33.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	4,723.16	4,723.16	4,723.16	4,723.16	4,674.16	4,674.16	9,728.00
6000 ROC/P	126.86	126.86	126.86	126.86	126.86	126.86	
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	26,216.27	26,216.27	26,216.27	26,216.27	26,167.27	26,167.27	30,162.00



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	20,623,593.20	2,227,626.55	22,851,219.75	1,513,014.62		24,364,234.37
1110	Regular Education, K-12	5,013,891,272.07	1,256,769,296.54	6,270,660,568.61	415,190,140.11		6,685,850,708.72
3100	Alternative Schools	104,825,546.41	602,061.23	105,427,607.64	6,980,525.05		112,408,132.69
3200	Continuation Schools	34,113,899.62	8,308,444.94	42,422,344.56	2,808,849.08		45,231,193.64
3300	Independent Study Centers	67,307,541.85	23,686,292.83	90,993,834.68	6,024,842.61		97,018,677.29
3400	Opportunity Schools	4,565,165.98	842,885.71	5,408,051.69	358,075.47		5,766,127.16
3550	Community Day Schools	10,499,476.84	1,986,802.05	12,486,278.89	826,735.85		13,313,014.74
3700	Specialized Secondary Programs	220,236.14	0.00	220,236.14	14,582.18		234,818.32
3800	Career Technical Education	17,951,158.62	0.00	17,951,158.62	1,188,573.99		19,139,732.61
4110	Regular Education, Adult	3,942,031.00	0.00	3,942,031.00	261,007.97		4,203,038.97
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	940,986.00	0.00	940,986.00	62,304.14		1,003,290.14
4760	Bilingual	46,010.24	0.00	46,010.24	3,046.41		49,056.65
4850	Migrant Education	1,117,988.65	0.00	1,117,988.65	74,023.76		1,192,012.41
5000-5999	Special Education	1,812,133,300.19	286,509,938.65	2,098,643,238.84	138,954,416.50		2,237,597,655.34
6000	Regional Occupational Ctr/Prg (ROC/P)	13,741,626.10	7,637,748.74	21,379,374.84	1,415,561.49		22,794,936.33
<b>Other Goals</b>							
7110	Nonagency - Educational	(.94)	0.00	(.94)	(.06)		(1.00)
7150	Nonagency - Other	5,319,599.71	0.00	5,319,599.71	352,218.93		5,671,818.64
8100	Community Services	4,226,673.33	0.00	4,226,673.33	279,854.58		4,506,527.91
8500	Child Care and Development Services	159,218.04	0.00	159,218.04	10,542.07		169,760.11
<b>Other Costs</b>							
----	Food Services					21,336,727.06	21,336,727.06
----	Enterprise					(193.63)	(193.63)
----	Facilities Acquisition & Construction					67,416,383.90	67,416,383.90
----	Other Outgo					44,244,819.07	44,244,819.07
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	48,402,550.58		48,402,550.58
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(24,020,548.71)		(24,020,548.71)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	7,115,625,323.05	1,588,571,097.24	8,704,196,420.29	600,700,316.62	132,997,736.40	9,437,894,473.31

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	19,295,307.11	271,230.53	0.00	1,009,878.89	442.07	0.00	0.00			46,734.60	0.00	20,623,593.20
1110	Regular Education, K-12	3,601,358,400.15	627,842,794.47	29,651,896.82	211,946,765.99	283,034,989.12	38,672,916.81	166,324,933.82			54,925,260.85	133,314.04	5,013,891,272.07
3100	Alternative Schools	2,728,372.90	28,484,103.57	547.20	99,277.89	14,506.37	69,747,847.57	2,467,588.93			1,283,301.98	0.00	104,825,546.41
3200	Continuation Schools	19,573,442.81	198,743.94	0.00	12,156,228.92	165,900.37	393,863.00	0.00			1,625,231.65	488.93	34,113,899.62
3300	Independent Study Centers	55,815,625.48	2,416,534.06	10,236.69	6,780,592.06	2,227,780.06	0.00	0.00			56,773.50	0.00	67,307,541.85
3400	Opportunity Schools	1,930,407.21	8,644.64	0.00	1,357,129.15	235,561.98	21,006.00	0.00			1,012,417.00	0.00	4,565,165.98
3550	Community Day Schools	5,123,113.16	228,427.99	0.00	2,388,127.33	2,512,473.94	246,744.00	0.00			590.42	0.00	10,499,476.84
3700	Specialized Secondary Programs	220,236.14	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	220,236.14
3800	Career Technical Education	11,792,536.30	5,893,337.48	1.28	8,096.40	243,814.22	0.00	0.00			13,372.94	0.00	17,951,158.62
4110	Regular Education, Adult	2,129,098.00	1,234,430.00	0.00	337,614.00	240,889.00	0.00	0.00			0.00	0.00	3,942,031.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	787,990.00	138,629.00	0.00	14,155.00	212.00	0.00	0.00			0.00	0.00	940,986.00
4760	Bilingual	39,869.08	0.00	6,141.16	0.00	0.00	0.00	0.00			0.00	0.00	46,010.24
4850	Migrant Education	513,062.48	0.00	774.39	416,404.77	181,475.52	0.00	0.00			6,271.49	0.00	1,117,988.65
5000-5999	Special Education	1,366,780,312.29	130,380,172.65	35,471,838.69	68,118,260.00	128,098,332.39	82,505,195.00	0.00			779,189.17	0.00	1,812,133,300.19
6000	ROC/P	13,234,078.52	157,579.70	(.08)	349,496.59	0.00	0.00	0.00			471.37	0.00	13,741,626.10
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(.94)	0.00	(.94)
7150	Nonagency - Other	93,492.41	1,883,217.46	0.00	0.00	2,111,166.68	0.00	972,882.63	0.00	258,850.11	(9.58)	0.00	5,319,599.71
8100	Community Services		0.00	0.00	0.00	19,242.86	0.00		4,207,430.47	0.00	0.00	0.00	4,226,673.33
8500	Child Care and Development Services	42,163.71	0.00	0.00	0.00	0.00	0.00		116,486.12	0.00	568.21	0.00	159,218.04
<b>Total Direct Charged Costs</b>		5,101,457,507.75	799,137,845.49	65,141,436.15	304,982,026.99	419,086,786.58	191,587,572.38	169,765,405.38	4,323,916.59	258,850.11	59,750,172.66	133,802.97	7,115,625,323.05

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	956,884.21	1,270,742.34	0.00	2,227,626.55
1110	Regular Education, K-12	536,393,854.94	712,331,102.77	8,044,338.83	1,256,769,296.54
3100	Alternative Schools	258,617.35	343,443.88	0.00	602,061.23
3200	Continuation Schools	3,568,919.47	4,739,525.47	0.00	8,308,444.94
3300	Independent Study Centers	10,174,523.90	13,511,768.93	0.00	23,686,292.83
3400	Opportunity Schools	362,064.29	480,821.42	0.00	842,885.71
3550	Community Day Schools	853,437.26	1,133,364.79	0.00	1,986,802.05
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	122,149,113.61	160,531,162.31	3,829,662.73	286,509,938.65
6000	ROC/P	3,280,819.74	4,356,929.00	0.00	7,637,748.74
<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.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		677,998,234.77	898,698,860.91	11,874,001.56	1,588,571,097.24

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)	72,549,938.09
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	1,112,392.48
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	408,099,499.99
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	142,959,034.77
5	Total Central Administration Costs in General Fund and Charter Schools Funds	624,720,865.33
<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)	7,115,625,323.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,588,571,097.24
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	8,704,196,420.29
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	137,550,628.94
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	195,516,010.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	397,962,197.65
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	731,028,837.14
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	9,435,225,257.43
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.62%

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)	21,336,727.06				21,336,727.06
Enterprise (Objects 1000-5999, 6400-6920)		(193.63)			(193.63)
Facilities Acquisition & Construction (Objects 1000-6700)			67,416,383.90		67,416,383.90
Other Outgo (Objects 1000 - 7999)				44,244,819.07	44,244,819.07
<b>Total Other Costs</b>	21,336,727.06	(193.63)	67,416,383.90	44,244,819.07	132,997,736.40

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	(7,323.04)	0.00	(24,020,548.71)				
Other Sources/Uses Detail					41,049,156.70	15,559,940.76		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	7,187.50	0.00	4,735,917.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	135.54	0.00	8,515,152.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	10,769,478.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00	0.00						
Other Sources/Uses Detail					270,846,249.32	54,174,949.07		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	137,336.68		
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	12,169,174.71		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					14,329,451.17	239,890,478.23		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					12,524,121.75	31,281,119.59		
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					14,820,624.69	356,604.59		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								



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								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	7,323.04	(7,323.04)	24,020,548.71	(24,020,548.71)	353,569,603.63	353,569,603.63	0.00	0.00



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2022-23

## **GANN LIMIT**

In 1979, Proposition 4 established constitutional limits on the allowable growth in state and local government spending, including school districts. This is commonly known as the Gann Limit. Based on Education Code Section 42132, the governing board of each school district is required to adopt a resolution identifying their estimated appropriations limit for the current year and their actual appropriations limit for the preceding year. For fiscal years 2022-23 and 2023-24, the District's appropriations limits are \$3.86 billion and \$3.93 billion, respectively. The calculation shows that the District is within the limits.

In practice, the Gann limit has become more of a pro forma calculation because the Gann limit has risen faster than the appropriations received by the District that is subject to the limit. Notwithstanding, the District is still constitutionally mandated to report the calculations and adopt a resolution.

**RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF  
EDUCATION DECLARING COMPLIANCE WITH THE BUDGET APPROPRIATION  
LIMITATIONS ESTABLISHED IN PROPOSITION 4 (GANN LIMITATION)**

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board of Education does provide public notice that the calculations and documentation of the Gann Limit for the 2022-23 and 2023-24 fiscal years set forth in Attachment “B-1” are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that, upon request, the District will provide copies of this Resolution along with the District Appropriations Limit Calculations to interested citizens of this district.

## ATTACHMENT B-1

Los Angeles Unified  
Los Angeles County

Unaudited Actuals  
Fiscal Year 2022-23  
School District Appropriations Limit Calculations

19 64733 0000000  
Form GANN  
D8AD9CYTSY(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
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)	3,541,894,266.79		3,541,894,266.79			3,855,780,832.80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	378,926.13		378,926.13			383,543.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
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>	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
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)	348,020.02		348,020.02	340,122.87		340,122.87
2. Total Charter Schools ADA (Form A, Line C9)	35,523.32		35,523.32	34,020.45		34,020.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		383,543.34				374,143.32
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	6,470,437.51		6,470,437.51	6,475,853.00		6,475,853.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	9,411,931.17		9,411,931.17	9,412,149.00		9,412,149.00
4. Secured Roll Taxes (Object 8041)	1,480,018,488.79		1,480,018,488.79	1,442,590,208.00		1,442,590,208.00
5. Unsecured Roll Taxes (Object 8042)	45,878,357.69		45,878,357.69	45,878,358.00		45,878,358.00
6. Prior Years' Taxes (Object 8043)	74,906,292.64		74,906,292.64	81,259,878.00		81,259,878.00
7. Supplemental Taxes (Object 8044)	41,464,871.00		41,464,871.00	44,805,240.00		44,805,240.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	298,516,357.46		298,516,357.46	262,768,082.00		262,768,082.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	579,413.63		579,413.63	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	145,678,269.90		145,678,269.90	137,536,872.00		137,536,872.00
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)	2,102,924,419.79	0.00	2,102,924,419.79	2,030,726,640.00	0.00	2,030,726,640.00
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)	2,102,924,419.79	0.00	2,102,924,419.79	2,030,726,640.00	0.00	2,030,726,640.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)		75,598,778.01				83,139,106.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	302,310,156.03		302,310,156.03	310,551,000.00		310,551,000.00
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)	302,310,156.03	0.00	377,908,934.04	310,551,000.00	0.00	393,690,106.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	4,842,275,236.38		4,842,275,236.38	5,080,099,479.00		5,080,099,479.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,056,475.56		4,056,475.56	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,846,331,711.94	0.00	4,846,331,711.94	5,080,099,479.00	0.00	5,080,099,479.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	11,729,314,475.45		11,729,314,475.45	10,531,003,791.00		10,531,003,791.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(24,100,530.64)		(24,100,530.64)	108,124,048.00		108,124,048.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		

[illegible]



LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

FINANCIAL REPORT

Fiscal Year 2022-23

## ATTACHMENT C

### **RESOLUTION OF THE LOS ANGELES UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION REGARDING THE CLOSURE OF THE STATE SCHOOL BUILDING LEASE-PURCHASE FUND**

**WHEREAS**, the Los Angeles Unified School District (the District) established the Fund 300-7710, State School Building Lease-Purchase Fund as deemed “reasonable and proper” by the District; and

**WHEREAS**, the projects accounted for in this Fund have been completed; and

**WHEREAS**, the Fund has zero ending fund balance as of June 30, 2023, and will have no further transactions anticipated to be posted to this fund.

**THEREFORE**, be it resolved that the Governing Board of the Los Angeles Unified School District authorizes the closure of Fund 300-7710.

LOS ANGELES UNIFIED SCHOOL DISTRICT

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Board Secretariat

I hereby certify that the foregoing is a full, true, and correct transcript of a resolution duly adopted by the Governing Board named therein at a duly constituted meeting of the said Governing Board, held on September 12, 2023, as it appears upon the minutes of the said meeting held on September 12, 2023.

Signed: \_\_\_\_\_

Board Secretariat





LOS ANGELES UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

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Fiscal Year 2022-23

**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**BOARD OF EDUCATION**

**RESOLUTION TO COMMIT FUND BALANCE**  
**IN THE 2022-23 FISCAL YEAR**

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54 (GASB 54), establishing the category of committed fund balance;

WHEREAS, the Los Angeles Unified School District is required to comply with GASB 54 reporting requirements;

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board;

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amounts (in millions)
Compensation	To fund compensation	\$614*
Various Program Needs	For resources that are intended to be used for specific purposes	\$40
<b>Total</b>		<b>\$654</b>

\*Included in this balance is \$164 million that was previously committed for labor agreements at the adoption of the 2023-24 Final Adopted Budget.

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2022-23.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 26<sup>th</sup> day of September, 2023:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

\_\_\_\_\_  
Jackie Goldberg, President of the Governing Board of the  
Los Angeles Unified School District

Attested to:

\_\_\_\_\_  
Michael McLean, Clerk of the Governing Board of the  
Los Angeles Unified School District