

2023-24
UNAUDITED ACTUALS

STATE FINANCIAL REPORT

BOARD APPROVED SEPTEMBER 4, 2024

LONG BEACH
UNIFIED · SCHOOL · DISTRICT

Date : August 28, 2024

To: Members, Board of Education

Jill Baker, Superintendent

From: Yumi Takahashi, Chief Business and Financial Officer

Susan Ginder, Financial Services Officer

Subject: 2023-2024 Unaudited Actuals

The Unaudited Actuals Report is the District's final financial report for fiscal year 2023-2024. Education code 42100 requires that the governing board of each school district approve its Unaudited Actuals Report for the preceding fiscal year by September 15.

Highlights of the Unaudited Actuals Financial Report

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

Revenues:

Revenues for the unrestricted general fund were $917.4 million, $12.0 million higher than anticipated in June. The increase was largely in local revenues, particularly interest income, which was $7.7 million higher than expected.

Restricted revenues were $420.3 million, approximately $22 million higher than anticipated in June. Projects funded through federal one-time funding, originally expected to be completed after the fiscal year had ended, were completed in 2023-24. For many federal revenue sources, revenue is recognized as expenditures are made. Therefore, higher federal revenue was attributed to the 2023-24 fiscal year.

Expenditures:

Expenditures for the unrestricted general fund were $893.3 million, higher than anticipated in June by $8.2 million. Increased contributions to programs supporting Special Education students primarily represented this increase.

Restricted expenditures for 2023-24 included $155 million of activities funded through one-time federal relief programs. These activities included professional development for teachers, additional staffing at schools supporting literacy and interventions, the Student Success Initiative, tutoring, and mental health services. The District also invested in infrastructure, including replacing classroom furniture, installing water bottle filling stations, playground equipment and shade structures.

Unrestricted Ending Balances:

The unrestricted general fund ending balance for 2023-24 is $425.4 million, $3.8 million higher than anticipated in June. This is positive news, as the ending balance is the gauge of the District's fiscal health. It also provides a tool to address adverse or uncertain economic circumstances, which are described below.

Considerations for the Future

Enrollment and attendance loss continue to present a dual challenge operationally and financially for the District. Enrollment loss from 2022-23 to 2023-24 was 2.3%, or 1,476 students and this pattern of enrollment loss is projected to continue in subsequent years. The District's attendance rate in 2023-24 was 91.8%, down from a pre-pandemic norm of 95-96%. It is assumed that the District's attendance rate will increase by 1% in 2024-25 and 2025-26, ultimately reaching the State-wide average of 94%. To the extent that this attendance recovery does not occur, revenue will be affected. Every 1% reduction in enrollment or the attendance rate represents approximately $8.0 million in lost revenue. Expenses are projected to rise in areas such as health benefits, employee retirement costs, utilities, contracts and supplies. Any negotiated salary increases for 2024-25 and beyond will also increase expenditures over what has been projected.

Healthy ending balances will help to maintain stability as projections show the District entering an era of deficit spending, wherein expenditures exceed revenues. Projected ending balances for 2024-25 will be reduced by $43.5 million, with a deficit spending pattern of approximately $50 million in subsequent years.

Facing this financial reality, staff is continuing to review programs and services to ensure that the District continues to direct its resources to activities that will provide the most benefit to students.

Next Steps

If approved by the Board, the Unaudited Actuals report will be filed with the Los Angeles County Office of Education and provided to the District's external auditors. The audit of the 2023-24 financial reports will be completed in the fall and presented to the Board by January 2025.

The First Interim Financial Report, which contains a review of year-to-date revenues and expenditures for 2024-25 as well as an updated multi-year forecast, will be presented to the Board on December 4, 2024. At that time, adjusted enrollment and attendance numbers based on actual 2024-25 data will be utilized to the extent that there is a variance from projections.

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

cc: Senior Team

UNAUDITED ACTUAL FINANCIAL REPORT

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 04, 2024

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:	For School District:
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G = General Ledger Data; S = Supplemental Data

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

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

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

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	862,516,027.30	0.00	862,516,027.30	833,386,925.00	0.00	833,386,925.00	-3.4%
2) Federal Revenue		8100-8299	0.00	207,719,936.52	207,719,936.52	0.00	100,323,949.00	100,323,949.00	-51.7%
3) Other State Revenue		8300-8599	21,088,186.59	195,828,775.30	216,916,961.89	17,609,476.00	180,871,388.00	198,480,864.00	-8.5%
4) Other Local Revenue		8600-8799	33,788,314.57	16,744,159.67	50,532,474.24	25,206,025.00	10,977,349.00	36,183,374.00	-28.4%
5) TOTAL, REVENUES			917,392,528.46	420,292,871.49	1,337,685,399.95	876,202,426.00	292,172,686.00	1,168,375,112.00	-12.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	357,005,608.35	172,025,572.40	529,031,180.75	362,013,868.00	131,918,294.00	493,932,162.00	-6.6%
2) Classified Salaries		2000-2999	101,286,726.70	44,777,001.08	146,063,727.78	104,927,212.00	40,061,893.00	144,989,105.00	-0.7%
3) Employee Benefits		3000-3999	209,123,068.33	145,828,536.02	354,951,604.35	216,570,870.00	122,792,546.00	339,363,416.00	-4.4%
4) Books and Supplies		4000-4999	13,657,757.74	66,594,804.22	80,252,561.96	15,678,345.00	65,031,994.00	80,710,339.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	66,686,470.73	153,512,469.93	220,198,940.66	72,921,657.00	110,201,367.00	183,123,024.00	-16.8%
6) Capital Outlay		6000-6999	4,862,297.94	8,426,553.66	13,288,851.60	910,500.00	13,745,000.00	14,655,500.00	10.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	229,251.00	258,803.12	488,054.12	215,000.00	600,000.00	815,000.00	67.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,694,980.02)	17,047,657.27	(1,647,322.75)	(18,858,818.00)	16,700,017.00	(2,158,801.00)	31.0%
9) TOTAL, EXPENDITURES			734,156,200.77	608,471,397.70	1,342,627,598.47	754,378,634.00	501,051,111.00	1,255,429,745.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			183,236,327.69	(188,178,526.21)	(4,942,198.52)	121,823,792.00	(208,878,425.00)	(87,054,633.00)	1,661.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
b) Transfers Out		7600-7629	8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(159,101,214.39)	159,101,214.39	0.00	(156,180,136.00)	156,180,136.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(167,401,214.39)	159,101,214.39	(8,300,000.00)	(165,380,136.00)	156,180,136.00	(9,200,000.00)	10.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,835,113.30	(29,077,311.82)	(13,242,198.52)	(43,556,344.00)	(52,698,289.00)	(96,254,633.00)	626.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	409,549,711.58	196,241,522.75	605,791,234.33	425,384,824.88	167,164,210.93	592,549,035.81	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			409,549,711.58	196,241,522.75	605,791,234.33	425,384,824.88	167,164,210.93	592,549,035.81	-2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409,549,711.58	196,241,522.75	605,791,234.33	425,384,824.88	167,164,210.93	592,549,035.81	-2.2%
2) Ending Balance, June 30 (E + F1e)			425,384,824.88	167,164,210.93	592,549,035.81	381,828,480.88	114,465,921.93	496,294,402.81	-16.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	368,700.00	0.00	368,700.00	368,700.00	0.00	368,700.00	0.0%
Stores		9712	779,018.61	0.00	779,018.61	779,019.00	0.00	779,019.00	0.0%
Prepaid Items		9713	3,471,931.58	0.00	3,471,931.58	3,471,932.00	0.00	3,471,932.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	167,164,210.93	167,164,210.93	0.00	114,603,962.37	114,603,962.37	-31.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	335,000,000.00	0.00	335,000,000.00	335,000,000.00	0.00	335,000,000.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,018,552.00	0.00	27,018,552.00	25,352,594.00	0.00	25,352,594.00	-6.2%
Unassigned/Unappropriated Amount		9790	58,746,622.69	0.00	58,746,622.69	16,856,235.88	(138,040.44)	16,718,195.44	-71.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	450,077,355.17	163,472,690.65	613,550,045.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	368,700.00	0.00	368,700.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	9,772,821.08	1,647,665.62	11,420,486.70				
4) Due from Grantor Government		9290	2,059,808.76	82,534,294.89	84,594,103.65				
5) Due from Other Funds		9310	126,814.49	0.00	126,814.49				
6) Stores		9320	779,018.61	0.00	779,018.61				
7) Prepaid Expenditures		9330	3,471,931.58	0.00	3,471,931.58				
8) Other Current Assets		9340	22,403.15	0.00	22,403.15				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			466,678,852.84	247,654,651.16	714,333,504.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	41,294,027.96	68,530,787.29	109,824,815.25				
2) Due to Grantor Governments		9590	0.00	5,071.62	5,071.62				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	11,954,581.32	11,954,581.32				
6) TOTAL, LIABILITIES			41,294,027.96	80,490,440.23	121,784,468.19				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			425,384,824.88	167,164,210.93	592,549,035.81				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	552,572,549.00	0.00	552,572,549.00	445,330,234.00	0.00	445,330,234.00	-19.4%
Education Protection Account State Aid - Current Year		8012	99,033,218.00	0.00	99,033,218.00	192,841,314.00	0.00	192,841,314.00	94.7%
State Aid - Prior Years		8019	437,364.00	0.00	437,364.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	407,551.94	0.00	407,551.94	459,832.00	0.00	459,832.00	12.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,244,614.97	0.00	1,244,614.97	2,807,912.00	0.00	2,807,912.00	125.6%
County & District Taxes									
Secured Roll Taxes		8041	106,003,280.08	0.00	106,003,280.08	137,269,209.00	0.00	137,269,209.00	29.5%
Unsecured Roll Taxes		8042	1,402,822.58	0.00	1,402,822.58	3,164,837.00	0.00	3,164,837.00	125.6%
Prior Years' Taxes		8043	2,822,221.90	0.00	2,822,221.90	7,109,233.00	0.00	7,109,233.00	151.9%
Supplemental Taxes		8044	3,405,772.47	0.00	3,405,772.47	4,738,963.00	0.00	4,738,963.00	39.1%
Education Revenue Augmentation Fund (ERAF)		8045	58,416,156.68	0.00	58,416,156.68	7,282,558.00	0.00	7,282,558.00	-87.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	37,841,050.23	0.00	37,841,050.23	33,247,186.00	0.00	33,247,186.00	-12.1%
Penalties and Interest from Delinquent Taxes		8048	(22,927.58)	0.00	(22,927.58)	139,875.00	0.00	139,875.00	-710.1%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	51,850.07	0.00	51,850.07	69,373.00	0.00	69,373.00	33.8%
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	(25,925.04)	0.00	(25,925.04)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			863,589,599.30	0.00	863,589,599.30	834,460,526.00	0.00	834,460,526.00	-3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,073,572.00)	0.00	(1,073,572.00)	(1,073,601.00)	0.00	(1,073,601.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			862,516,027.30	0.00	862,516,027.30	833,386,925.00	0.00	833,386,925.00	-3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,280,204.00	14,280,204.00	0.00	14,280,204.00	14,280,204.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,554,802.54	1,554,802.54	0.00	1,393,309.00	1,393,309.00	-10.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	347,552.70	347,552.70	0.00	268,977.00	268,977.00	-22.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		27,009,668.03	27,009,668.03		33,760,571.00	33,760,571.00	25.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,488,465.76	2,488,465.76		3,719,559.00	3,719,559.00	49.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		876,605.84	876,605.84		3,224,331.00	3,224,331.00	267.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		3,137,451.22	3,137,451.22		3,097,093.00	3,097,093.00	-1.3%
Career and Technical Education	3500-3599	8290		928,381.66	928,381.66		815,950.00	815,950.00	-12.1%
All Other Federal Revenue	All Other	8290	0.00	157,096,804.77	157,096,804.77	0.00	39,763,955.00	39,763,955.00	-74.7%
TOTAL, FEDERAL REVENUE			0.00	207,719,936.52	207,719,936.52	0.00	100,323,949.00	100,323,949.00	-51.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		57,855,697.00	57,855,697.00		57,851,672.00	57,851,672.00	0.0%
Prior Years	6500	8319		339,775.00	339,775.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,926,492.00	0.00	2,926,492.00	2,900,000.00	0.00	2,900,000.00	-0.9%
Lottery - Unrestricted and Instructional Materials		8560	13,288,187.97	6,919,741.93	20,207,929.90	11,009,408.00	4,789,404.00	15,798,812.00	-21.8%
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		12,782,971.57	12,782,971.57		13,313,424.00	13,313,424.00	4.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,330,490.04	3,330,490.04		4,837,363.00	4,837,363.00	45.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		935,950.01	935,950.01		750,000.00	750,000.00	-19.9%
All Other State Revenue	All Other	8590	4,873,506.62	113,664,149.75	118,537,656.37	3,700,068.00	99,329,525.00	103,029,593.00	-13.1%
TOTAL, OTHER STATE REVENUE			21,088,186.59	195,828,775.30	216,916,961.89	17,609,476.00	180,871,388.00	198,480,864.00	-8.5%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	75,134.00	0.00	75,134.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	2,417,254.58	130,044.95	2,547,299.53	1,203,854.00	150,000.00	1,353,854.00	-46.9%
Interest		8660	24,131,968.17	5,460.61	24,137,428.78	18,000,000.00	0.00	18,000,000.00	-25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	25,925.04	0.00	25,925.04	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,138,032.78	16,608,654.11	23,746,686.89	6,002,171.00	10,827,349.00	16,829,520.00	-29.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
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			33,788,314.57	16,744,159.67	50,532,474.24	25,206,025.00	10,977,349.00	36,183,374.00	-28.4%
TOTAL, REVENUES			917,392,528.46	420,292,871.49	1,337,685,399.95	876,202,426.00	292,172,686.00	1,168,375,112.00	-12.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	289,173,633.37	113,642,202.75	402,815,836.12	283,551,067.00	96,668,995.00	380,220,062.00	-5.6%
Certificated Pupil Support Salaries		1200	27,392,981.52	18,629,362.64	46,022,344.16	27,695,505.00	14,223,114.00	41,918,619.00	-8.9%
Certificated Supervisors' and Administrators' Salaries		1300	31,899,518.93	12,409,787.62	44,309,306.55	33,756,393.00	8,411,560.00	42,167,953.00	-4.8%
Other Certificated Salaries		1900	8,539,474.53	27,344,219.39	35,883,693.92	17,010,903.00	12,614,625.00	29,625,528.00	-17.4%
TOTAL, CERTIFICATED SALARIES			357,005,608.35	172,025,572.40	529,031,180.75	362,013,868.00	131,918,294.00	493,932,162.00	-6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,853,975.39	10,283,400.65	26,137,376.04	15,530,507.00	10,542,685.00	26,073,192.00	-0.2%
Classified Support Salaries		2200	31,873,661.06	16,798,285.56	48,671,946.62	33,722,572.00	15,368,799.00	49,091,371.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	25,558,190.03	8,639,474.36	34,197,664.39	26,458,922.00	6,708,334.00	33,167,256.00	-3.0%
Clerical, Technical and Office Salaries		2400	23,614,466.12	4,285,083.73	27,899,549.85	25,077,036.00	3,490,718.00	28,567,754.00	2.4%
Other Classified Salaries		2900	4,386,434.10	4,770,756.78	9,157,190.88	4,138,175.00	3,951,357.00	8,089,532.00	-11.7%
TOTAL, CLASSIFIED SALARIES			101,286,726.70	44,777,001.08	146,063,727.78	104,927,212.00	40,061,893.00	144,989,105.00	-0.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	67,128,998.51	83,911,910.39	151,040,908.90	68,795,838.00	64,585,945.00	133,381,783.00	-11.7%
PERS		3201-3202	21,301,245.96	10,647,292.10	31,948,538.06	23,417,893.00	11,105,236.00	34,523,129.00	8.1%
OASDI/Medicare/Alternative		3301-3302	11,649,402.28	6,110,442.63	17,759,844.91	12,290,989.00	5,207,650.00	17,498,639.00	-1.5%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	89,397,532.52	35,902,167.61	125,299,700.13	91,699,707.00	33,755,458.00	125,455,165.00	0.1%
Unemployment Insurance		3501-3502	294,421.14	110,774.08	405,195.22	264,174.00	81,539.00	345,713.00	-14.7%
Workers' Compensation		3601-3602	9,041,473.62	4,499,893.72	13,541,367.34	9,161,046.00	3,511,993.00	12,673,039.00	-6.4%
OPEB, Allocated		3701-3702	591,434.58	316,427.06	907,861.64	1,012,615.00	432,872.00	1,445,487.00	59.2%
OPEB, Active Employees		3751-3752	9,713,559.72	4,329,628.43	14,043,188.15	9,923,608.00	4,111,853.00	14,035,461.00	-0.1%
Other Employee Benefits		3901-3902	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			209,123,068.33	145,828,536.02	354,951,604.35	216,570,870.00	122,792,546.00	339,363,416.00	-4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,008,564.26	12,220,502.26	14,229,066.52	0.00	10,289,269.00	10,289,269.00	-27.7%
Books and Other Reference Materials		4200	120,744.00	382,695.64	503,439.64	122,490.00	361,000.00	483,490.00	-4.0%
Materials and Supplies		4300	9,856,106.41	37,373,525.25	47,229,631.66	13,090,309.00	47,374,916.00	60,465,225.00	28.0%
Noncapitalized Equipment		4400	1,631,502.22	14,180,270.26	15,811,772.48	2,465,546.00	5,394,493.00	7,860,039.00	-50.3%
Food		4700	40,840.85	2,437,810.81	2,478,651.66	0.00	1,612,316.00	1,612,316.00	-35.0%
TOTAL, BOOKS AND SUPPLIES			13,657,757.74	66,594,804.22	80,252,561.96	15,678,345.00	65,031,994.00	80,710,339.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	435,371.61	7,204,478.80	7,639,850.41	450,000.00	7,000,000.00	7,450,000.00	-2.5%
Travel and Conferences		5200	902,207.29	1,400,240.12	2,302,447.41	834,033.00	696,669.00	1,530,702.00	-33.5%
Dues and Memberships		5300	170,161.21	52,209.13	222,370.34	157,657.00	34,500.00	192,157.00	-13.6%
Insurance		5400 - 5450	1,618.90	11,415.69	13,034.59	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	15,064,828.09	1,438.11	15,066,266.20	15,119,800.00	10,000.00	15,129,800.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,441,955.80	27,115,405.38	31,557,361.18	4,391,701.00	9,227,333.00	13,619,034.00	-56.8%
Transfers of Direct Costs		5710	(157,291.10)	157,291.10	0.00	32,502.00	(32,502.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(675,342.50)	(580,228.90)	(1,255,571.40)	(603,904.00)	(75,000.00)	(678,904.00)	-45.9%
Professional/Consulting Services and Operating Expenditures		5800	45,037,776.36	118,059,587.78	163,097,364.14	49,061,177.00	93,276,837.00	142,338,014.00	-12.7%
Communications		5900	1,465,185.07	90,632.72	1,555,817.79	3,478,691.00	63,530.00	3,542,221.00	127.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,686,470.73	153,512,469.93	220,198,940.66	72,921,657.00	110,201,367.00	183,123,024.00	-16.8%
CAPITAL OUTLAY									
Land		6100	3,771,714.22	6,598,577.60	10,370,291.82	0.00	13,000,000.00	13,000,000.00	25.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	86,091.50	794,092.78	880,184.28	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	359,056.60	1,028,219.12	1,387,275.72	160,500.00	335,000.00	495,500.00	-64.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	645,435.62	5,664.16	651,099.78	750,000.00	410,000.00	1,160,000.00	78.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,862,297.94	8,426,553.66	13,288,851.60	910,500.00	13,745,000.00	14,655,500.00	10.3%
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	4,663.00	0.00	4,663.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	224,588.00	258,803.12	483,391.12	215,000.00	600,000.00	815,000.00	68.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			229,251.00	258,803.12	488,054.12	215,000.00	600,000.00	815,000.00	67.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(17,047,657.27)	17,047,657.27	0.00	(16,700,017.00)	16,700,017.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	(1,647,322.75)	0.00	(1,647,322.75)	(2,158,801.00)	0.00	(2,158,801.00)	31.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,694,980.02)	17,047,657.27	(1,647,322.75)	(18,858,818.00)	16,700,017.00	(2,158,801.00)	31.0%
TOTAL, EXPENDITURES			734,156,200.77	608,471,397.70	1,342,627,598.47	754,378,634.00	501,051,111.00	1,255,429,745.00	-6.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,300,000.00	0.00	8,300,000.00	12,200,000.00	0.00	12,200,000.00	47.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals Unrestricted (A)	2023-24 Unaudited Actuals Restricted (B)	2023-24 Unaudited Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(159,101,214.39)	159,101,214.39	0.00	(156,180,136.00)	156,180,136.00	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			(159,101,214.39)	159,101,214.39	0.00	(156,180,136.00)	156,180,136.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(167,401,214.39)	159,101,214.39	(8,300,000.00)	(165,380,136.00)	156,180,136.00	(9,200,000.00)	10.8%

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,098,183.92	0.00	-200.0%
5) TOTAL, REVENUES			10,098,183.92	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,913,701.95	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	7,283,394.98	0.00	-400.0%
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			10,197,096.93	0.00	-600.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,913.01)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,913.01)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,791,583.63	7,692,670.62	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,791,583.63	7,692,670.62	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,791,583.63	7,692,670.62	-1.3%
2) Ending Balance, June 30 (E + F1e)			7,692,670.62	7,692,670.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	625.00	0.00	-100.0%
Stores		9712	27,417.77	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	886,513.38	0.00	-100.0%
b) Restricted		9740	6,778,114.47	7,692,670.62	13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,879,692.11		
c) in Revolving Cash Account		9130	625.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	13,307.66		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	79,065.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,417.77		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	873,205.72		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,873,313.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	180,642.64		
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			180,642.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,692,670.62		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	32,344.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	10,065,839.44	0.00	-100.0%
TOTAL, REVENUES			10,098,183.92	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,910,619.95	0.00	-100.0%
Noncapitalized Equipment		4400	3,082.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,913,701.95	0.00	-200.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	65,075.07	0.00	-100.0%
Insurance		5400-5450	5,224.40	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,126.49	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,191,969.02	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,283,394.98	0.00	-400.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,197,096.93	0.00	-600.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	445,399.00	445,399.00	0.0%
3) Other State Revenue		8300-8599	1,643,133.00	1,605,437.00	-2.3%
4) Other Local Revenue		8600-8799	135,625.29	138,000.00	1.8%
5) TOTAL, REVENUES			2,224,157.29	2,188,836.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,251,824.61	1,081,016.00	-13.6%
2) Classified Salaries		2000-2999	194,411.63	130,230.00	-33.0%
3) Employee Benefits		3000-3999	750,238.32	653,662.00	-12.9%
4) Books and Supplies		4000-4999	41,123.70	147,599.00	258.9%
5) Services and Other Operating Expenditures		5000-5999	86,272.34	115,333.00	33.7%
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	59,106.68	60,996.00	3.2%
9) TOTAL, EXPENDITURES			2,382,977.28	2,188,836.00	-8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,819.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,819.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	558,278.17	399,458.18	-28.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			558,278.17	399,458.18	-28.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			558,278.17	399,458.18	-28.4%
2) Ending Balance, June 30 (E + F1e)			399,458.18	399,458.18	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	399,458.18	399,458.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	183,920.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	6,352.82		
4) Due from Grantor Government		9290	295,649.00		
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			485,921.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,675.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	350.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	71,438.61		
6) TOTAL, LIABILITIES			86,463.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			399,458.18		
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	445,399.00	445,399.00	0.0%
TOTAL, FEDERAL REVENUE			445,399.00	445,399.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,467,287.00	1,478,437.00	0.8%
All Other State Revenue	All Other	8590	175,846.00	127,000.00	-27.8%
TOTAL, OTHER STATE REVENUE			1,643,133.00	1,605,437.00	-2.3%
OTHER LOCAL REVENUE					
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	21,641.90	2,000.00	-90.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	113,983.39	136,000.00	19.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			135,625.29	138,000.00	1.8%
TOTAL, REVENUES			2,224,157.29	2,188,836.00	-1.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,062,347.97	914,386.00	-13.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	29,639.05	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,837.59	166,630.00	4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,251,824.61	1,081,016.00	-13.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,880.08	0.00	-100.0%
Classified Support Salaries		2200	25,362.75	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	95,784.00	79,384.00	-17.1%
Clerical, Technical and Office Salaries		2400	54,777.47	50,846.00	-7.2%
Other Classified Salaries		2900	5,607.33	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			194,411.63	130,230.00	-33.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	365,514.99	306,474.00	-16.2%
PERS		3201-3202	35,689.28	36,204.00	1.4%
OASDI/Medicare/Alternative		3301-3302	31,766.91	25,639.00	-19.3%
Health and Welfare Benefits		3401-3402	263,182.15	237,060.00	-9.9%
Unemployment Insurance		3501-3502	723.19	606.00	-16.2%
Workers' Compensation		3601-3602	28,924.90	24,227.00	-16.2%
OPEB, Allocated		3701-3702	1,881.06	2,645.00	40.6%
OPEB, Active Employees		3751-3752	22,555.84	20,807.00	-7.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			750,238.32	653,662.00	-12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	419.74	3,875.00	823.2%
Materials and Supplies		4300	40,703.96	143,724.00	253.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,123.70	147,599.00	258.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	450.00	1,200.00	166.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,324.71	31,000.00	27.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,387.24	20,000.00	92.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,176.30	5,000.00	129.7%
Professional/Consulting Services and Operating Expenditures		5800	48,708.00	57,033.00	17.1%
Communications		5900	226.09	1,100.00	386.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,272.34	115,333.00	33.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	59,106.68	60,996.00	3.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,106.68	60,996.00	3.2%
TOTAL, EXPENDITURES			2,382,977.28	2,188,836.00	-8.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,428,246.26	35,608,295.00	0.5%
3) Other State Revenue		8300-8599	23,302,549.96	17,601,773.00	-24.5%
4) Other Local Revenue		8600-8799	2,093,078.34	1,405,380.00	-32.9%
5) TOTAL, REVENUES			60,823,874.56	54,615,448.00	-10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	17,913,213.62	21,154,635.00	18.1%
2) Classified Salaries		2000-2999	7,319,410.81	8,388,037.00	14.6%
3) Employee Benefits		3000-3999	15,421,702.04	17,409,855.00	12.9%
4) Books and Supplies		4000-4999	2,705,469.74	1,775,654.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	3,981,305.44	3,555,400.00	-10.7%
6) Capital Outlay		6000-6999	206,833.93	250,000.00	20.9%
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	1,583,858.33	2,081,867.00	31.4%
9) TOTAL, EXPENDITURES			49,131,793.91	54,615,448.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,692,080.65	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,692,080.65	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,013,638.97	16,705,719.82	233.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,013,638.97	16,705,719.82	233.2%
d) Other Restatements		9795	.20	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,013,639.17	16,705,719.82	233.2%
2) Ending Balance, June 30 (E + F1e)			16,705,719.82	16,705,719.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,705,719.82	16,705,719.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,482,574.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	248,305.26		
4) Due from Grantor Government		9290	5,150,881.59		
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			20,881,761.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,992,206.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,631.73		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,180,204.06		
6) TOTAL, LIABILITIES			4,176,041.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,705,719.82		
FEDERAL REVENUE					
Child Nutrition Programs		8220	484,656.42	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	34,943,589.84	35,608,295.00	1.9%
TOTAL, FEDERAL REVENUE			35,428,246.26	35,608,295.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,794.48	0.00	-100.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	12,528,161.48	16,101,773.00	28.5%
All Other State Revenue	All Other	8590	10,750,594.00	1,500,000.00	-86.0%
TOTAL, OTHER STATE REVENUE			23,302,549.96	17,601,773.00	-24.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	718,773.32	200,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	12,883.40	150,000.00	1,064.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,042,106.20	1,018,000.00	-2.3%
Other Local Revenue					
All Other Local Revenue		8699	319,315.42	37,380.00	-88.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,093,078.34	1,405,380.00	-32.9%
TOTAL, REVENUES			60,823,874.56	54,615,448.00	-10.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	15,312,913.17	18,579,555.00	21.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,002,421.71	1,979,112.00	-1.2%
Other Certificated Salaries		1900	597,878.74	595,968.00	-0.3%
TOTAL, CERTIFICATED SALARIES			17,913,213.62	21,154,635.00	18.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,503,942.41	4,364,943.00	24.6%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	1,912,881.91	2,076,085.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	476,961.52	486,591.00	2.0%
Clerical, Technical and Office Salaries		2400	1,425,624.97	1,460,418.00	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,319,410.81	8,388,037.00	14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,046,778.60	5,456,744.00	8.1%
PERS		3201-3202	1,561,156.69	1,601,472.00	2.6%
OASDI/Medicare/Alternative		3301-3302	747,845.73	800,124.00	7.0%
Health and Welfare Benefits		3401-3402	6,705,628.59	7,981,949.00	19.0%
Unemployment Insurance		3501-3502	12,627.78	14,766.00	16.9%
Workers' Compensation		3601-3602	508,276.70	590,907.00	16.3%
OPEB, Allocated		3701-3702	33,161.97	65,011.00	96.0%
OPEB, Active Employees		3751-3752	806,225.98	898,882.00	11.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,421,702.04	17,409,855.00	12.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,615.41	57,000.00	206.2%
Materials and Supplies		4300	1,496,661.10	1,540,824.00	3.0%
Noncapitalized Equipment		4400	304,749.95	34,830.00	-88.6%
Food		4700	885,443.28	143,000.00	-83.8%
TOTAL, BOOKS AND SUPPLIES			2,705,469.74	1,775,654.00	-34.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	129,412.46	39,220.00	-69.7%
Dues and Memberships		5300	10,704.00	18,300.00	71.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	191,198.66	204,770.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	511,409.11	377,260.00	-26.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	238,457.88	105,904.00	-55.6%
Professional/Consulting Services and Operating Expenditures		5800	2,819,152.30	2,714,896.00	-3.7%
Communications		5900	80,971.03	95,050.00	17.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,981,305.44	3,555,400.00	-10.7%
CAPITAL OUTLAY					
Land		6100	150,486.62	230,000.00	52.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	56,347.31	20,000.00	-64.5%
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			206,833.93	250,000.00	20.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,583,858.33	2,081,867.00	31.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,583,858.33	2,081,867.00	31.4%
TOTAL, EXPENDITURES			49,131,793.91	54,615,448.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,070,996.56	32,124,502.00	-10.9%
3) Other State Revenue		8300-8599	19,363,144.96	18,476,976.00	-4.6%
4) Other Local Revenue		8600-8799	4,327,944.27	3,300,338.00	-23.7%
5) TOTAL, REVENUES			59,762,085.79	53,901,816.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,266,939.52	16,290,673.00	6.7%
3) Employee Benefits		3000-3999	8,652,238.13	10,094,933.00	16.7%
4) Books and Supplies		4000-4999	18,252,067.86	20,544,628.00	12.6%
5) Services and Other Operating Expenditures		5000-5999	1,756,904.21	2,664,828.00	51.7%
6) Capital Outlay		6000-6999	2,269,186.62	4,369,192.00	92.5%
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	4,357.74	15,938.00	265.7%
9) TOTAL, EXPENDITURES			46,201,694.08	53,980,192.00	16.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,560,391.71	(78,376.00)	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,560,391.71	(78,376.00)	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,142,184.77	47,702,576.48	39.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,142,184.77	47,702,576.48	39.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,142,184.77	47,702,576.48	39.7%
2) Ending Balance, June 30 (E + F1e)			47,702,576.48	47,624,200.48	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	550.00	0.00	-100.0%
Stores		9712	1,614,185.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,087,841.40	47,757,722.13	3.6%
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	(133,521.65)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,543,697.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,773,815.44		
c) in Revolving Cash Account		9130	550.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	400,445.71		
4) Due from Grantor Government		9290	10,296,200.83		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,614,185.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			48,628,894.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	926,318.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			926,318.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			47,702,576.48		
FEDERAL REVENUE					
Child Nutrition Programs		8220	33,023,588.03	32,124,502.00	-2.7%
Donated Food Commodities		8221	3,047,408.53	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			36,070,996.56	32,124,502.00	-10.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	19,019,995.12	17,888,157.00	-6.0%
All Other State Revenue		8590	343,149.84	588,819.00	71.6%
TOTAL, OTHER STATE REVENUE			19,363,144.96	18,476,976.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,985.67	0.00	-100.0%
Food Service Sales		8634	3,319,817.16	2,893,479.00	-12.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	962,680.53	403,083.00	-58.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,460.91	3,776.00	-91.3%
TOTAL, OTHER LOCAL REVENUE			4,327,944.27	3,300,338.00	-23.7%
TOTAL, REVENUES			59,762,085.79	53,901,816.00	-9.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,592,331.93	8,463,484.00	11.5%
Classified Supervisors' and Administrators' Salaries		2300	6,433,531.54	6,535,508.00	1.6%
Clerical, Technical and Office Salaries		2400	1,044,450.93	1,106,644.00	6.0%
Other Classified Salaries		2900	196,625.12	185,037.00	-5.9%
TOTAL, CLASSIFIED SALARIES			15,266,939.52	16,290,673.00	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,153,252.28	3,523,694.00	11.7%
OASDI/Medicare/Alternative		3301-3302	1,110,925.51	1,232,927.00	11.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	3,534,665.76	4,418,467.00	25.0%
Unemployment Insurance		3501-3502	7,545.55	8,069.00	6.9%
Workers' Compensation		3601-3602	310,124.32	326,004.00	5.1%
OPEB, Allocated		3701-3702	20,262.35	35,878.00	77.1%
OPEB, Active Employees		3751-3752	515,462.36	549,894.00	6.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,652,238.13	10,094,933.00	16.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,994,745.22	2,340,123.00	17.3%
Noncapitalized Equipment		4400	364,077.58	719,711.00	97.7%
Food		4700	15,893,245.06	17,484,794.00	10.0%
TOTAL, BOOKS AND SUPPLIES			18,252,067.86	20,544,628.00	12.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,888.84	12,193.00	23.3%
Dues and Memberships		5300	1,494.00	1,500.00	0.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	449,527.32	600,000.00	33.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	278,904.06	771,000.00	176.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	441,571.90	430,000.00	-2.6%
Professional/Consulting Services and Operating Expenditures		5800	550,569.58	811,435.00	47.4%
Communications		5900	24,948.51	38,700.00	55.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,756,904.21	2,664,828.00	51.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	161,874.93	2,013,000.00	1,143.6%
Equipment		6400	153,809.56	152,475.00	-0.9%
Equipment Replacement		6500	1,953,502.13	2,203,717.00	12.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,269,186.62	4,369,192.00	92.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,357.74	15,938.00	265.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,357.74	15,938.00	265.7%
TOTAL, EXPENDITURES			46,201,694.08	53,980,192.00	16.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,133,527.94	2,000,000.00	-6.3%
5) TOTAL, REVENUES			2,133,527.94	2,000,000.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,133,527.94	2,000,000.00	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,275,000.00	3,000,000.00	135.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,275,000.00)	(3,000,000.00)	135.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			858,527.94	(1,000,000.00)	-216.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,867,528.90	52,726,056.84	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,867,528.90	52,726,056.84	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,867,528.90	52,726,056.84	1.7%
2) Ending Balance, June 30 (E + F1e)			52,726,056.84	51,726,056.84	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	52,726,056.84	51,726,056.84	-1.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,142,315.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	583,741.59		
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			52,726,056.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			52,726,056.84		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,133,527.94	2,000,000.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,133,527.94	2,000,000.00	-6.3%
TOTAL, REVENUES			2,133,527.94	2,000,000.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	3,000,000.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,275,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,275,000.00	3,000,000.00	135.3%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,275,000.00)	(3,000,000.00)	135.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,566,804.44	15,060,000.00	-36.1%
5) TOTAL, REVENUES			23,566,804.44	15,060,000.00	-36.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,495,607.98	2,311,348.00	54.5%
3) Employee Benefits		3000-3999	900,080.79	1,419,308.00	57.7%
4) Books and Supplies		4000-4999	588,393.97	775,000.00	31.7%
5) Services and Other Operating Expenditures		5000-5999	12,974,486.04	31,000,000.00	138.9%
6) Capital Outlay		6000-6999	92,195,567.86	302,503,286.00	228.1%
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			108,154,136.64	338,008,942.00	212.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,587,332.20)	(322,948,942.00)	281.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,587,332.20)	(322,948,942.00)	281.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	588,895,115.58	504,307,783.38	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,895,115.58	504,307,783.38	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,895,115.58	504,307,783.38	-14.4%
2) Ending Balance, June 30 (E + F1e)			504,307,783.38	181,358,841.38	-64.0%
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	2,276.58	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	504,305,506.80	181,358,841.38	-64.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	551,064,998.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,223,895.36		
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	2,276.58		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			559,291,170.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	54,983,194.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	192.41		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54,983,387.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			504,307,783.38		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,566,784.44	15,060,000.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,566,804.44	15,060,000.00	-36.1%
TOTAL, REVENUES			23,566,804.44	15,060,000.00	-36.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,835.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	1,019,631.95	1,669,290.00	63.7%
Clerical, Technical and Office Salaries		2400	472,140.19	642,058.00	36.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,495,607.98	2,311,348.00	54.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	392,880.57	641,190.00	63.2%
OASDI/Medicare/Alternative		3301-3302	110,238.47	176,818.00	60.4%
Health and Welfare Benefits		3401-3402	333,091.93	507,722.00	52.4%
Unemployment Insurance		3501-3502	747.66	1,156.00	54.6%
Workers' Compensation		3601-3602	29,981.17	46,228.00	54.2%
OPEB, Allocated		3701-3702	1,948.64	4,976.00	155.4%
OPEB, Active Employees		3751-3752	31,192.35	41,218.00	32.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			900,080.79	1,419,308.00	57.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,359.22	775,000.00	621.9%
Noncapitalized Equipment		4400	481,034.75	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			588,393.97	775,000.00	31.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3,303,353.65	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,687.29	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,439.62	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,558,005.48	31,000,000.00	224.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,974,486.04	31,000,000.00	138.9%
CAPITAL OUTLAY					
Land		6100	3,738,462.76	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	88,444,977.60	302,503,286.00	242.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	12,127.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,195,567.86	302,503,286.00	228.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			108,154,136.64	338,008,942.00	212.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,455,219.06	4,610,000.00	-28.6%
5) TOTAL, REVENUES			6,455,219.06	4,610,000.00	-28.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	278,824.33	491,633.00	76.3%
6) Capital Outlay		6000-6999	6,000,000.00	3,000,000.00	-50.0%
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			6,278,824.33	3,491,633.00	-44.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,394.73	1,118,367.00	534.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			176,394.73	1,118,367.00	534.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,713,774.15	2,890,168.88	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,713,774.15	2,890,168.88	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,713,774.15	2,890,168.88	6.5%
2) Ending Balance, June 30 (E + F1e)			2,890,168.88	4,008,535.88	38.7%
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	2,890,168.88	4,008,535.88	38.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,783,501.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	150,291.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,933,793.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	42,666.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	958.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,624.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,890,168.88		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	180,878.48	110,000.00	-39.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,274,340.58	4,500,000.00	-28.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,455,219.06	4,610,000.00	-28.6%
TOTAL, REVENUES			6,455,219.06	4,610,000.00	-28.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	189,248.22	137,000.00	-27.6%
Professional/Consulting Services and Operating Expenditures		5800	89,576.11	354,633.00	295.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			278,824.33	491,633.00	76.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,000,000.00	3,000,000.00	-50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000,000.00	3,000,000.00	-50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,278,824.33	3,491,633.00	-44.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from 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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,808,977.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	137,573.28	0.00	-100.0%
5) TOTAL, REVENUES			80,946,550.28	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	80,946,550.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,946,550.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	124.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(124.71)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	80,808,977.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,808,977.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	137,573.28	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			137,573.28	0.00	-100.0%
TOTAL, REVENUES			80,946,550.28	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	80,946,550.28	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,946,550.28	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			80,946,550.28	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,736,578.19	11,450,000.00	-27.2%
5) TOTAL, REVENUES			15,736,578.19	11,450,000.00	-27.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	(2,967.71)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	742,814.57	5,000,000.00	573.1%
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			739,846.86	5,000,000.00	575.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,996,731.33	6,450,000.00	-57.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,966,810.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,966,810.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,963,541.33	6,450,000.00	-64.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,300,863.21	75,264,404.54	31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,300,863.21	75,264,404.54	31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,300,863.21	75,264,404.54	31.3%
2) Ending Balance, June 30 (E + F1e)			75,264,404.54	81,714,404.54	8.6%
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	75,264,404.54	81,714,404.54	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	74,520,565.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	743,839.41		
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			75,264,404.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			75,264,404.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	13,206,212.21	10,500,000.00	-20.5%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,530,365.98	950,000.00	-62.5%
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			15,736,578.19	11,450,000.00	-27.2%
TOTAL, REVENUES			15,736,578.19	11,450,000.00	-27.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	(2,967.71)	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			(2,967.71)	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	742,814.57	5,000,000.00	573.1%
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			742,814.57	5,000,000.00	573.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			739,846.86	5,000,000.00	575.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	2,966,810.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,966,810.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,966,810.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,144,225.00	0.00	-100.0%
3) Other State Revenue		8300-8599	639,269.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	159,122,843.00	150,094,309.00	-5.7%
5) TOTAL, REVENUES			161,906,337.00	150,094,309.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	123,079,749.00	123,079,749.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,079,749.00	123,079,749.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,826,588.00	27,014,560.00	-30.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,826,588.00	27,014,560.00	-30.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	114,242,478.00	153,069,066.00	34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,242,478.00	153,069,066.00	34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,242,478.00	153,069,066.00	34.0%
2) Ending Balance, June 30 (E + F1e)			153,069,066.00	180,083,626.00	17.6%
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	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	153,069,066.00	180,083,626.00	17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	153,069,066.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			153,069,066.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			153,069,066.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,144,225.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,144,225.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	639,269.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			639,269.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	145,634,978.00	144,081,165.00	-1.1%
Unsecured Roll		8612	5,584,218.00	2,766,248.00	-50.5%
Prior Years' Taxes		8613	977,935.00	1,733,465.00	77.3%
Supplemental Taxes		8614	3,733,950.00	1,244,927.00	-66.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	411,098.00	0.00	-100.0%
Interest		8660	2,759,434.00	268,504.00	-90.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	21,230.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			159,122,843.00	150,094,309.00	-5.7%
TOTAL, REVENUES			161,906,337.00	150,094,309.00	-7.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	60,963,303.00	60,963,303.00	0.0%
Bond Interest and Other Service Charges		7434	62,116,446.00	62,116,446.00	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)			123,079,749.00	123,079,749.00	0.0%
TOTAL, EXPENDITURES			123,079,749.00	123,079,749.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,823,087.08	84,855,000.00	-6.6%
5) TOTAL, REVENUES			90,823,087.08	84,855,000.00	-6.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	192,878.16	192,878.00	0.0%
3) Employee Benefits		3000-3999	109,329.20	113,611.00	3.9%
4) Books and Supplies		4000-4999	172,254.70	110,000.00	-36.1%
5) Services and Other Operating Expenses		5000-5999	95,867,301.02	98,429,002.00	2.7%
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			96,341,763.08	98,845,491.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,518,676.00)	(13,990,491.00)	153.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,575,000.00	12,200,000.00	27.4%
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			9,575,000.00	12,200,000.00	27.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,056,324.00	(1,790,491.00)	-144.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,460,348.71	44,516,672.71	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,460,348.71	44,516,672.71	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,460,348.71	44,516,672.71	10.0%
2) Ending Net Position, June 30 (E + F1e)			44,516,672.71	42,726,181.71	-4.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,516,672.71	42,726,181.71	-4.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	91,400,272.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	817,630.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			93,217,902.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,709,720.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	29,991,510.00		
7) TOTAL, LIABILITIES			48,701,230.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			44,516,672.71		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,472,427.48	420,000.00	-83.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	88,196,714.65	84,385,000.00	-4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	153,944.95	50,000.00	-67.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,823,087.08	84,855,000.00	-6.6%
TOTAL, REVENUES			90,823,087.08	84,855,000.00	-6.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	105,791.48	105,791.00	0.0%
Clerical, Technical and Office Salaries		2400	87,086.68	87,087.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			192,878.16	192,878.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,459.92	53,620.00	4.2%
OASDI/Medicare/Alternative		3301-3302	14,755.13	14,755.00	0.0%
Health and Welfare Benefits		3401-3402	33,999.48	35,902.00	5.6%
Unemployment Insurance		3501-3502	96.48	97.00	0.5%
Workers' Compensation		3601-3602	3,857.55	3,858.00	0.0%
OPEB, Allocated		3701-3702	250.72	425.00	69.5%
OPEB, Active Employees		3751-3752	4,909.92	4,954.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			109,329.20	113,611.00	3.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	122,440.54	80,000.00	-34.7%
Noncapitalized Equipment		4400	49,814.16	30,000.00	-39.8%
TOTAL, BOOKS AND SUPPLIES			172,254.70	110,000.00	-36.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	6,008,036.84	11,650,000.00	93.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,158.43	100,000.00	-40.5%
Transfers of Direct Costs - Interfund		5750	308,677.48	1,000.00	-99.7%
Professional/Consulting Services and					
Operating Expenditures		5800	89,379,990.45	86,672,902.00	-3.0%
Communications		5900	2,437.82	5,000.00	105.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			95,867,301.02	98,429,002.00	2.7%
DEPRECIATION AND AMORTIZATION					
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			96,341,763.08	98,845,491.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,575,000.00	12,200,000.00	27.4%
(a) TOTAL, INTERFUND TRANSFERS IN			9,575,000.00	12,200,000.00	27.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			9,575,000.00	12,200,000.00	27.4%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	10,988,057.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,555.17		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			10,996,612.61		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	10,874,930.26		
2) Due to Other Funds		9610	121,682.35		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			10,996,612.61		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

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

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Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	58,844.46	58,549.95	63,767.93	58,072.34	57,072.34	60,730.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	58,844.46	58,549.95	63,767.93	58,072.34	57,072.34	60,730.64
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	58,844.46	58,549.95	63,767.93	58,072.34	57,072.34	60,730.64
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	468,229,012.77		468,229,012.77	203,931,309.04	121,345,186.49	550,815,135.32
Total capital assets not being depreciated	582,151,563.28	0.00	582,151,563.28	203,931,309.04	121,345,186.49	664,737,685.83
Capital assets being depreciated:						
Land Improvements	72,167,628.38		72,167,628.38	1,809,393.36		73,977,021.74
Buildings	1,779,101,680.82		1,779,101,680.82	118,675,704.11		1,897,777,384.93
Equipment	83,914,166.27	(4,073,421.00)	79,840,745.27	4,214,162.00	5,662,493.45	78,392,413.82
Total capital assets being depreciated	1,935,183,475.47	(4,073,421.00)	1,931,110,054.47	124,699,259.47	5,662,493.45	2,050,146,820.49
Accumulated Depreciation for:						
Land Improvements	(32,176,486.27)		(32,176,486.27)	(2,920,078.66)		(35,096,564.93)
Buildings	(531,215,632.87)		(531,215,632.87)	(33,439,386.19)		(564,655,019.06)
Equipment	(73,348,096.03)	2,229,204.17	(71,118,891.86)	(2,150,557.41)	(3,193,153.15)	(70,076,296.12)
Total accumulated depreciation	(636,740,215.17)	2,229,204.17	(634,511,011.00)	(38,510,022.26)	(3,193,153.15)	(669,827,880.11)
Total capital assets being depreciated, net excluding lease and subscription assets	1,298,443,260.30	(1,844,216.83)	1,296,599,043.47	86,189,237.21	2,469,340.30	1,380,318,940.38
Lease Assets		3,119,524.00	3,119,524.00			3,119,524.00
Accumulated amortization for lease assets		(2,277,859.50)	(2,277,859.50)			(2,277,859.50)
Total lease assets, net	0.00	841,664.50	841,664.50	0.00	0.00	841,664.50
Subscription Assets		3,140,468.00	3,140,468.00			3,140,468.00
Accumulated amortization for subscription assets		(1,636,257.60)	(1,636,257.60)			(1,636,257.60)
Total subscription assets, net	0.00	1,504,210.40	1,504,210.40	0.00	0.00	1,504,210.40
Governmental activity capital assets, net	1,880,594,823.58	501,658.07	1,881,096,481.65	290,120,546.25	123,814,526.79	2,047,402,501.11
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	FY 2023-2024 Federal Grand Awards	Title I	Title I	Title I	Title I	ESSER III	ESSER III LEARNING LOSS	ESSER III Summer Grant Program	21st CENTURY COMMUNITY LEARNING CENTERS (CCLC) - ASSETS - CORE	ESSER III Summer Grant Program	Special Ed ARP IDEA PART B SEC 619	Special Ed ARP IDEA PART B SEC 619	Special Ed	Special Ed
		84.01	84.011	84.011	84.011	84.425	84.425U	84.425U	84.425U	84.425	84.173	84.173	84.027A	84.027A
		3010	**3060**	**3061**	**3110**	**3213**	**3214**	**3225**	**3227**	**3228**	**3308**	**3309**	**3310**	**3311**
		8290	8285	8285	8285	8290	8290	8290	8290	8290	8182	8182	8181	8181
		Part A, Basic Grants	Migrant Ed Regular Ed	Migrant Ed Summer	Migrant Ed Even Start (MEES)	Elem & Sec Sch Emergency	Elem & Sec Sch Emergency	AMERICAN RESCUE PLAN -	21st CCLC - ASSETS	21st CCLC: ESSER III-	ARP IDEA PART B, SEC 619	ARP IDEA PART B, SEC 619	Local Asst. Entitlement	Local Asst Priv Sch
	AWARD	**3010**	**3060**	**3061**	**3110**	**3213**	**3214**	**3225**	**3227**	**3228**	**3308**	**3309**	**3310**	**3311**
1	Prior Year Carryover	7,961,932.21	0.00	0.00	0.00	152,488,556.98	24,591,657.31	4,195,000.00	0.00	0.00	97,434.59	38,107.95	0.00	0.00
2a	Current Year Award	28,899,921.00	297,864.00	48,255.00	19,825.00	0.00	0.00	0.00	254,500.00	4,199,395.00	0.00	0.00	12,007,102.91	204,286.04
2b	Transferability (ESSA)													
2c	Other Adjustments		0.00	0.00	0.00						0.00			
2d	Adj Curr Yr Award	28,899,921.00	297,864.00	48,255.00	19,825.00	0.00	0.00	0.00	254,500.00	4,199,395.00	0.00	0.00	12,007,102.91	204,286.04
3	Required Matching Funds/Other													
4	Total Available Award	36,861,853.21	297,864.00	48,255.00	19,825.00	152,488,556.98	24,591,657.31	4,195,000.00	254,500.00	4,199,395.00	97,434.59	38,107.95	12,007,102.91	204,286.04
	REVENUES													
5	Unearned Revenue Deferred from	0.00	0.00	0.00	0.00	0.00	0.00	3,356,000.00	0.00	0.00	0.00	0.00	0.00	0.00
6	**Cash Received in Current Year**	22,958,777.83	0.00	0.00	0.00	70,887,724.98	24,591,657.31	0.00	229,050.00	0.00	135,542.54	0.00	350,907.07	0.00
7	Contributed Matching Funds										-38,107.95	38,107.95	-2,068,815.05	
8	Total Available (sum lines 5, 6, & 7)	22,958,777.83	0.00	0.00	0.00	70,887,724.98	24,591,657.31	3,356,000.00	229,050.00	0.00	97,434.59	38,107.95	-1,717,907.98	0.00
	EXPENDITURES													
9	Donor-Authorized Expenditures	27,009,668.03	281,267.88	48,238.56	18,046.26	125,096,496.04	24,591,657.31	4,195,000.00	254,500.00	750,694.17	97,434.59	38,107.95	12,007,102.91	204,286.04
10	**Non-Donor-Authorized Expenditures**							**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**6,201,609.54**	**45,349.97**
11	Total Expenditures (line 9 & 10)	27,009,668.03	281,267.88	48,238.56	18,046.26	125,096,496.04	24,591,657.31	4,195,000.00	254,500.00	750,694.17	97,434.59	38,107.95	18,208,712.45	249,636.01
12	Amounts Included in line 6 above													
13	Calculation of Unearned Revenue	-4,050,890.20	-281,267.88	-48,238.56	-18,046.26	-54,208,771.06	0.00	-839,000.00	-25,450.00	-750,694.17	0.00	0.00	-13,725,010.89	-204,286.04
13a	**Unearned Revenue**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
13b	**Accounts Payable**													
13c	**Accounts Receivable**	**4,050,890.20**	**281,267.88**	**48,238.56**	**18,046.26**	**54,208,771.06**	**0.00**	**839,000.00**	**25,450.00**	**750,694.17**	**0.00**	**0.00**	**13,725,010.89**	**204,286.04**
14	Unused Grant Award Calculation	9,852,185.18	16,596.12	16.44	1,778.74	27,392,060.94	0.00	0.00	0.00	3,448,700.83	0.00	0.00	0.00	0.00
15	If Carryover is allowed,	9,852,184.80	0.00	0.00	0.00	27,392,060.94	0.00	0.00	0.00	3,448,700.83	0.00	0.00	0.00	0.00
16	Reconciliation of Revenue	27,009,668.03	281,267.88	48,238.56	18,046.26	125,096,496.04	24,591,657.31	4,195,000.00	254,500.00	750,694.17	135,542.54	0.00	14,075,917.96	204,286.04

Long Beach Unified School District
Los Angeles County

2023-24 Unaudited Actuals
FEDERAL GRANT

Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.	Carl D. Perkins	Perkins - ROP	Title II	21st Century	Title IV, Part A,	Title III
84.027	84.173A	84.027A	84.173A	84.181X	84.181	84.027A	84.126A	84.126A	84.048A	84.048A	84.367	84.287	84.424	84.365
3312	**3315**	**3327**	**3345**	**3384**	**3385**	**3395**	**3410**	**3410**	**3550**	**3555**	**4035**	**4124**	**4127**	**4203**
8990	8182	8182	8182	8182	8182	8182	8290	8290	8290	8290	8290	8290	8290	8290
Local Asst, Part B, Sec 611 Early	Federal Preschool Grant	Mental Health Svcs	Preschool Staff Dev	ARPA/Part C, Early Educ	Part C, Early Educ Program	Alternative Dispute Reso	Workability II	TPP Students	Career & Tech Educ	Postsecondary & Adult Prog	Teacher Quality NCLB	Community Learning Centers	Student Support & Academic	Limited Engl Proficient
3312	**3315**	**3327**	**3345**	**3384**	**3385**	**3395**	**3410-715/716**	**3410-115**	**3550**	**3555**	**4035**	**4124**	**4127**	**4203**
2,068,815.05	0.00	0.00	0.00	63,947.00	0.00	0.00	0.00	0.00	240,908.66	0.00	1,014,354.38	62,220.50	1,080,133.60	2,131,145.30
0.00	309,088.00	763,504.00	3,318.00	0.00	264,596.00	14,807.00	624,259.00	367,139.44	802,472.00	4,789.00	2,652,841.00	254,500.00	2,292,010.00	1,438,355.00
0.00	309,088.00	763,504.00	3,318.00	0.00	264,596.00	14,807.00	624,259.00	367,139.44	802,472.00	4,789.00	2,652,841.00	254,500.00	2,292,010.00	1,438,355.00
2,068,815.05	309,088.00	763,504.00	3,318.00	63,947.00	264,596.00	14,807.00	624,259.00	367,139.44	1,043,380.66	4,789.00	3,667,195.38	316,720.50	3,372,143.60	3,569,500.30
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,678.78	0.00	1,014,354.38	0.00	0.00	554,622.30
0.00	0.00	0.00	0.00	63,947.00	0.00	0.00	236,574.72	281,555.97	566,758.98	457.00	2,294,364.00	253,095.50	1,672,212.60	-308,733.10
2,068,815.05														
2,068,815.05	0.00	0.00	0.00	63,947.00	0.00	0.00	236,574.72	281,555.97	632,437.76	457.00	3,308,718.38	253,095.50	1,672,212.60	245,889.20
2,068,815.05	309,088.00	763,504.00	3,318.00	63,947.00	264,596.00	14,807.00	600,432.62	367,139.44	923,592.66	4,789.00	2,488,465.76	316,720.50	2,563,553.36	876,605.84
0.00	**3,944,194.91**	**221,835.06**	**342.90**	**0.00**	**115,566.12**	**68,664.75**				**0.00**				
2,068,815.05	4,253,282.91	985,339.06	3,660.90	63,947.00	380,162.12	83,471.75	600,432.62	367,139.44	923,592.66	4,789.00	2,488,465.76	316,720.50	2,563,553.36	876,605.84
0.00	-309,088.00	-763,504.00	-3,318.00	0.00	-264,596.00	-14,807.00	-363,857.90	-85,583.47	-291,154.90	-4,332.00	820,252.62	-63,625.00	-891,340.76	-630,716.64
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**820,252.62**	**0.00**	**0.00**	**0.00**
0.00	**309,088.00**	**763,504.00**	**3,318.00**	**0.00**	**264,596.00**	**14,807.00**	**363,857.90**	**85,583.47**	**291,154.90**	**4,332.00**	**0.00**	**63,625.00**	**891,340.76**	**630,716.64**
0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,826.38	0.00	119,788.00	0.00	1,178,729.62	0.00	808,590.24	2,692,894.46
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,788.00	0.00	1,178,729.62	0.00	808,590.24	2,109,253.36
0.00	309,088.00	763,504.00	3,318.00	63,947.00	264,596.00	14,807.00	600,432.62	367,139.44	923,592.66	4,789.00	2,488,465.76	316,720.50	2,563,553.36	876,605.84

Indian Education Formula Grant	Educ for Homeless Children & Youth	American Rescue Plan-Homeless Children and Youth	American Rescue Plan-Homeless Children and Youth	Military SCI-JROTC	Military SCI-JROTC	We Can Work	**Total Federal Grant**
84.06	84.196A	84.425	84.425	12.000	12.000	84.126A	
4510	**5630**	**5632**	**5634**	**5829**	**5829**	**5846**	
8290	8290	8290	8290	8290	8699	8290	
EONA	EHCY	ARP-Homeless I	ARP HCY II	Military SCI-JROTC	Military SCI-JROTC	We Can Work	
4510	**5630**	**5632**	**5634**	**5829-653/654/65**	**5829-653/654/65**	**5846**	
0.00	0.00	55,256.53	959,781.50	0.00	0.00	0.00	197,049,251.56
7,054.00	275,639.10	0.00	0.00	248,825.00		304,177.00	56,558,522.49
							-
						0.00	-
7,054.00	275,639.10	0.00	0.00	248,825.00	0.00	304,177.00	56,558,522.49
							-
7,054.00	275,639.10	55,256.53	959,781.50	248,825.00	0.00	304,177.00	253,607,774.05
							-
0.00	0.00	21,510.07	146,777.50	0.00	0.00	0.00	5,158,943.03
5,185.39	192,947.00	0.00	494,343.00	248,825.00	0.00	110,849.69	125,266,042.48
							-
5,185.39	192,947.00	21,510.07	641,120.50	248,825.00	0.00	110,849.69	130,424,985.51
							-
6,220.29	257,177.36	55,256.53	728,019.53	248,825.00	0.00	202,563.84	207,719,936.52
				682,932.92	**15,154.41**		11,295,650.58
6,220.29	257,177.36	55,256.53	728,019.53	931,757.92	15,154.41	202,563.84	219,015,587.10
							-
-1,034.90	-64,230.36	-33,746.46	-86,899.03	0.00	0.00	-91,714.15	(77,294,951.01)
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	820,252.62
							-
1,034.90	**64,230.36**	**33,746.46**	**86,899.03**	**0.00**	**0.00**	**91,714.15**	78,115,203.63
833.71	18,461.74	0.00	231,761.97	0.00	0.00	101,613.16	45,887,837.53
833.71	18,461.74	0.00	231,761.97	0.00	0.00	0.00	45,160,365.21
6,220.29	257,177.36	55,256.53	728,019.53	248,825.00	0.00	202,563.84	207,719,936.52

Long Beach Unified School District
Los Angeles County

2023-24 Unaudited Actuals
FED GRANT F 11 & 12

	FY 2023-2024 Federal Grand Awards	Fund 11	Fund 11	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12	Fund 12
		Adult Ed	Adult Ed	CDC Federal	CDC Federal	Early Head Start	HS Early	Early HS	HS Services Basic	Head Start	Head Start Training
		84.002A	84.002A	93.575 / 93.596	93.596	93.600	93.600	93.600	93.600	93.600	93.600
		3905	**3913**	**5025**	**5161**	**5210**	**5220**	**5223**	**5230**	**5233**	**5235**
		8290	8290	8290	8290	8290	8290	8290	8290	8290	8290
		ABE, ESL	ASE, GED	CCTR 5025-704 F12	CCTR 5050-704 F12	Early HS T&TA F12	Early HS F12	Early HS F12	HS Basic F12	HS F12	
	AWARD	**3905**	**3913**	**5025-704**	**5161-704**	**5210**	**5220**	**5223**	**5230**	**5233**	**5235**
1	Prior Year Carryover	0.00	0.00	0.00	0.00	57,570.71	1,936,252.44		3,434,095.99		
2a	Current Year Award	224,782.00	220,617.00	3,104,044.00	3,487,338.00	87,827.29	8,149,808.56	0.00	20,600,933.01	0.00	0.00
2b	Transferability (ESSA)										
2c	Other Adjustments							0.00		0.00	
2d	Adj Curr Yr Award	224,782.00	220,617.00	3,104,044.00	3,487,338.00	87,827.29	8,149,808.56	0.00	20,600,933.01	0.00	0.00
3	Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Available Award	224,782.00	220,617.00	3,104,044.00	3,487,338.00	145,398.00	10,086,061.00	0.00	24,035,029.00	0.00	0.00
	REVENUES										
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	157,976.00	156,436.00	1,313,168.00	1,543,932.00	98,022.42	7,813,883.79	0.00	19,144,641.41	0.00	0.00
7	Contributed Matching Funds			0.00	0.00						
8	Total Available (sum lines 5, 6, & 7)	157,976.00	156,436.00	1,313,168.00	1,543,932.00	98,022.42	7,813,883.79	0.00	19,144,641.41	0.00	0.00
	EXPENDITURES										
9	Donor-Authorized Expenditures	224,782.00	220,617.00	2,703,147.04	0.00	104,833.09	8,521,385.87	0.00	21,102,359.14	0.00	0.00
10	Non-Donor-Authorized Expenditures								0.00		
11	Total Expenditures (line 9 & 10)	224,782.00	220,617.00	2,703,147.04	0.00	104,833.09	8,521,385.87	0.00	21,102,359.14	0.00	0.00
12	Amounts Included in line 6 above										
13	Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	-66,806.00	-64,181.00	-1,389,979.04	1,543,932.00	-6,810.67	-707,502.08	0.00	-1,957,717.73	0.00	0.00
13a	**Unearned Revenue**	**0.00**	**0.00**	**0.00**	**1,543,932.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
13b	**Accounts Payable**				**1,543,932.00**						
13c	**Accounts Receivable**	**66,806.00**	**64,181.00**	**1,389,979.04**	**0.00**	**6,810.67**	**707,502.08**	**0.00**	**1,957,717.73**	**0.00**	**0.00**
14	Unused Grant Award Calculation	0.00	0.00	400,896.96	3,487,338.00	40,564.91	1,564,675.12	0.00	2,932,669.86	0.00	0.00
0	If Carryover is allowed,	0.00	0.00	0.00	0.00	40,564.91	1,564,675.12	0.00	2,932,669.86	0.00	0.00
16	Reconciliation of Revenue	224,782.00	220,617.00	2,703,147.04	-1,543,932.00	104,833.09	8,521,385.87	0.00	21,102,359.14	0.00	0.00

2023-24 Unaudited Actuals
FED GRANT F 11 & 12

Fund 12	Fund 12	
Head Start Training	Head Start Training	**Total Federal**
93.600	93.600	
5236	**5240**	
8290	8290	
	HS T&TA F12	
5236	**5240**	
147,586.73	90,044.73	5,665,550.60
0.00	237,876.27	36,113,226.13
		-
		-
0.00	237,876.27	36,113,226.13
0.00	0.00	-
147,586.73	327,921.00	41,778,776.73
		-
0.00	0.00	-
117,853.94	121,760.74	30,467,674.30
		-
117,853.94	121,760.74	30,467,674.30
		-
117,853.94	125,338.76	33,120,316.84
		-
117,853.94	125,338.76	33,120,316.84
		-
0.00	-3,578.02	(2,652,642.54)
0.00	**0.00**	1,543,932.00
		1,543,932.00
0.00	**3,578.02**	4,196,574.54
29,732.79	202,582.24	8,658,459.88
0.00	202,582.24	4,740,492.13
117,853.94	125,338.76	31,576,384.84

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FED ENTITLMNT F12

	FY 2023-2024 Federal Grand Awards	PROG	Head Start Child	CCFP Cash in Lieu		AB 185 - ARPA	2nd Round of	Child Nutrition:	Total Federal
		CFDA #	10.558	10.558	93.575	93.575	93.575	10.558	
		RESC	**5320**	**5340**	**5059**	**5162**	**5163**	**5460**	
		REV OBJ	8220	8220	8290	8290	8290	8220	
		LOCAL DESC	HS Nutr F12	CCFP F12	ARPA STIPENDS FF	AB 185 - ARPA	2nd Round of	CACFP COVID-19	
	AWARD	**MASTER**	**5320**	**5340**	**5059**	**5162**	**5163**	**5460**	
1	Prior Year Restricted Ending Bal	0.00	251,868.56	190,318.39	300,600.00	0.00	443,600.00	0.00	1,186,386.95
2a	Current Year Award		469,811.40	14,845.02	0.00	346,838.00	1,171,251.00	0.00	2,002,745.42
2b	Other Adjustments				0.00	0.00	0.00	0.00	-
2c	Adj Curr Yr Award	0.00	469,811.40	14,845.02	0.00	346,838.00	1,171,251.00	0.00	2,002,745.42
3	Req. Matching Funds/Other						0.00		-
4	Total Available Award	0.00	721,679.96	205,163.41	300,600.00	346,838.00	1,614,851.00	0.00	3,189,132.37
	REVENUES						0.00		-
5	Cash Received in Current Yr		378,180.89	11,880.56	0.00	346,838.00	1,171,251.00	0.00	1,908,150.45
6	Amounts Inc. in line 5 for Pr Yr Adj.						0.00		-
7a	Accounts Receivable	0.00	91,630.51	2,964.46	0.00	0.00	0.00	0.00	94,594.97
7b	Non-Current Accounts Receivable						0.00		-
7c	**Current Accounts Receivable**	**0.00**	**91,630.51**	**2,964.46**	**0.00**	**0.00**	**0.00**	**0.00**	94,594.97
8	Contributed Matching Funds						0.00		-
9	Total Available	0.00	469,811.40	14,845.02	0.00	346,838.00	1,171,251.00	0.00	2,002,745.42
	EXPENDITURES						0.00		-
10	Donor-Authorized Expn		576,827.05	0.00	78,550.20	0.00	0.00	0.00	655,377.25
11	Non-Donor-Authorized Expn		0.00	0.00	0.00	0.00	0.00	0.00	-
12	Total Expenditures	0.00	576,827.05	0.00	78,550.20	0.00	0.00	0.00	655,377.25
	RESTRICTED ENDING BALANCE						0.00		-
13	Current Year	0.00	144,852.91	205,163.41	222,049.80	346,838.00	1,614,851.00	0.00	2,533,755.12

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2023-24 Unaudited Actuals!
STATE ENTITLMNT F11 & 12

	FY 2023-2024 Federal Grand Awards	Head Start Nutrition Prog	CDC Reserve	SB 140-Child Care Provider	CalWorks	Adult Ed Block Grant	Adult Ed Block Grant - Data & Accountability	CDC General Child Care -Various stipends
		5320	**6130**	**6160**	**6371**	**6391**	**6392**	7810
		8520	8990	8590	8590	8590	8590	8590
		Fund 12	Fund 12	Fund 12	Fund 11	Fund 11	Fund 11	Fund 12
	AWARDS	**5320**	**6130**	**6160-2**	**6371**	**6391**	**6392**	7810
1a	Prior Year Restricted Ending Bal	0.00	1,752,076.05	0.00	0.00	557,883.17	0.00	2,378,162.00
2a	Current Year Award	23,794.48	854,521.90	991,953.00	43,536.00	1,467,287.00	0.00	5,553,634.00
2b	Other Adjustments	0.00			0.00			0.00
2c	Adj Curr Yr Award	23,794.48	854,521.90	991,953.00	43,536.00	1,467,287.00	0.00	5,553,634.00
3	Req. Matching Funds/Other		0.00					0.00
4	Total Available Award	23,794.48	2,606,597.95	991,953.00	43,536.00	2,025,170.17	0.00	7,931,796.00
	REVENUES							0.00
	Cash Received in Current Year	19,162.95	854,521.90	991,953.00	1,148.00	1,345,013.00	1,345,013.00	5,553,634.00
6	Amounts Included in line 5 for Prior Year							0.00
7a	**Accounts Receivable**	**4,631.53**	**0.00**	**0.00**	**42,388.00**	**122,274.00**	**-1,345,013.00**	0.00
7b	Non-Current Accounts Receivable							0.00
7c	**Current Accounts Receivable**	**4,631.53**	**0.00**	**0.00**	**42,388.00**	**122,274.00**	**-1,345,013.00**	0.00
8	Contributed Matching Funds		0.00					0.00
9	Total Available	23,794.48	854,521.90	991,953.00	43,536.00	1,467,287.00	0.00	5,553,634.00
	EXPENDITURES							0.00
10	Donor-Authorized Expn	23,794.48	0.00	0.00	43,536.00	1,626,106.99	1,626,106.99	0.00
11	Non-Donor-Authorized Expn							0.00
12	Total Expenditures	23,794.48	0.00	0.00	43,536.00	1,626,106.99	1,626,106.99	0.00
	RESTRICTED ENDING BAL							0.00
13	Current Year	0.00	2,606,597.95	991,953.00	0.00	399,063.18	-1,626,106.99	7,931,796.00

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STATE GRANT

	FY 2023-2024 Federal Grand Awards	After School Education and Safety	CA PRE-K-PROG PLNNG & IMPLMNTATION AB130	Early Education Teacher Development Grant	CA Nat'l Board Certified Teacher Incentive	CPA-Lighthouse Academies Project for Jordan	Career Technical Ed Incentive Grant	K12 Workforce Pathways Coordinators	Special Ed
		6010	**6053**	**6054**	**6271**	**6385**	**6387**	**6388**	**6515**
		8590	8590	8590	8590	8590	8590	8590	8590
		ASES	Universal Prekinder						Infant Discretionary Funds
	AWARD	**6010**	**6053**	**6054**	**6271**	**6385**	**6387**	**6388**	**6515**
1a	Prior Year Carryover	3,543,342.57	3,018,307.87	967,821.51	395,000.00	2,094.07	5,625,229.61	1,422,702.79	0.00
1b	Restr Bal Transfers (Obj 8997)							0.00	
1c	Adjusted Prior Year Carryover	3,543,342.57	3,018,307.87	967,821.51	395,000.00	2,094.07	5,625,229.61	1,422,702.79	0.00
2a	Current Year Award	12,391,123.93	0.00	0.00	610,000.00	30,000.00	3,602,588.00	1,791,983.00	4,547.00
2b	Other Adjustments				0.00			0.00	
2c	Adj Curr Yr Award	12,391,123.93	0.00	0.00	610,000.00	30,000.00	3,602,588.00	1,791,983.00	4,547.00
3	Req. Matching Funds/Other							0.00	
4	Total Available Award	15,934,466.50	3,018,307.87	967,821.51	1,005,000.00	32,094.07	9,227,817.61	3,214,685.79	4,547.00
	REVENUES								
5	Unearned Revenue Deferred from Prior	2,184,329.77	3,018,307.87	0.00	0.00	0.00	4,951,596.61	0.00	0.00
6	Cash Received in Current Year	9,304,261.59	0.00	291,280.51	390,000.00	32,094.07	3,902,588.00	931,703.29	0.00
7	Contributed Matching Funds							0.00	
8	Total Available (sum lines 5, 6, & 7)	11,488,591.36	3,018,307.87	291,280.51	390,000.00	32,094.07	8,854,184.61	931,703.29	0.00
	EXPENDITURES								
9	Donor-Authorized Expn	12,782,971.57	492,815.59	294,223.19	955,000.00	32,094.07	3,330,490.04	341,225.93	4,547.00
10	Non-Donor-Authorized Expn							0.00	
11	Total Expenditures	12,782,971.57	492,815.59	294,223.19	955,000.00	32,094.07	3,330,490.04	341,225.93	4,547.00
12	Amounts Included in line 6 above							0.00	
13	Calculation of Unearned Revenue	-1,294,380.21	2,525,492.28	-2,942.68	-565,000.00	0.00	5,523,694.57	590,477.36	-4,547.00
13a	**Unearned Revenue**	**0.00**	**2,525,492.28**	**0.00**	**0.00**	**0.00**	**4,742,615.85**	**590,477.36**	**0.00**
13b	**Accounts Payable**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**781,078.72**		
13c	**Accounts Receivable**	**1,294,380.21**	**0.00**	**2,942.68**	**565,000.00**	**0.00**	**0.00**	**0.00**	**4,547.00**
14	Unused Grant Award Calculation	3,151,494.93	2,525,492.28	673,598.32	50,000.00	0.00	5,897,327.57	2,873,459.86	0.00
15	If Carryover is allowed	3,120,513.17	2,525,492.28	673,598.32	50,000.00	0.00	5,897,327.57	2,873,459.86	0.00
16	Reconciliation of Revenue	12,782,971.57	492,815.59	294,223.19	955,000.00	32,094.07	3,330,490.04	341,225.93	4,547.00

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STATE GRANT

Special Ed	Tobacco-Use Prevention Education	CA Partnership Academies	Specialized Secondary Programs	In-Person Instruction (IPI) Grant	**Total State Grant**
6520	**6695**	**7220**	**7370**	**7422**	
8590	8590	8590	8590	8590	
Workability I	TUPE	AIMS, Pac Rim, & LAW	SSP	IPI	
6520	**6695**	**7220**	**7370**	**7422**	
0.00	5,000.00	223,548.00	22,930.00	0.00	15,225,976.42
					-
0.00	5,000.00	223,548.00	22,930.00	0.00	15,225,976.42
313,245.00	0.00	252,978.00	1,265,628.00	0.00	20,262,092.93
					-
313,245.00	0.00	252,978.00	1,265,628.00	0.00	20,262,092.93
					-
313,245.00	5,000.00	476,526.00	1,288,558.00	0.00	35,488,069.35
					-
0.00	5,000.00	104,021.62	17,198.00	0.00	10,280,453.87
115,421.62	0.00	256,076.00	1,106,940.00	0.00	16,330,365.08
					-
115,421.62	5,000.00	360,097.62	1,124,138.00	0.00	26,610,818.95
					-
301,584.40	0.00	231,459.57	935,950.01	0.00	19,702,361.37
					-
301,584.40	0.00	231,459.57	935,950.01	0.00	19,702,361.37
					-
-186,162.78	5,000.00	128,638.05	188,187.99	0.00	6,908,457.58
0.00	**5,000.00**	**111,166.91**	**188,187.99**	**0.00**	8,162,940.39
		17,456.56			798,535.28
186,162.78	**0.00**	**0.00**	**0.00**	**0.00**	2,053,032.67
11,660.60	5,000.00	245,066.43	352,607.99	0.00	15,785,707.98
0.00	5,000.00	232,989.23	352,607.99	0.00	15,730,988.42
301,584.40	0.00	231,474.15	935,950.01	0.00	19,702,375.95

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STATE GRANT F 11 & 12

	FY 2023-2024 Federal Grand Awards	CDC California	CDC General Child	CDC California	CDC General Child	CDC General Child	CDC General Child	CDC General Child	CDC Educare
		6105	**6105**	**6105**	**6105-1**	**6105**	**6105**	**6105**	**6105**
		8590	8673	8590	8590	8590	8673	8660/8699	8590
		Educare	Parent Fees	CSPP	Fund 12	CCTR	Parent Fees	Interest / Other	
	AWARD	**6105-729**	**6105-708**	**FD12 6105-708**	**6105-1-708**	**6105-704**	**6105-704**	**6105-704**	**6105-729**
1a	Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1c	Adjusted Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2a	Current Year Award	0.00	8,635.00	13,841,113.00	0.00	2,972,285.00	4,248.00	634,933.00	0.00
2b	Other Adjustments			0.00		0.00			
2c	Adj Curr Yr Award	0.00	8,635.00	13,841,113.00	486,509.00	2,972,285.00	4,248.00	634,933.00	0.00
3	Req. Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Available Award	0.00	8,635.00	13,841,113.00	486,509.00	2,972,285.00	4,248.00	634,933.00	0.00
	REVENUES								
5	Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Cash Received in Current Year	334,296.62	8,635.00	10,059,232.62	486,509.00	1,352,055.00	4,248.40	634,932.42	0.00
7	Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Total Available (sum lines 5, 6, & 7)	334,296.62	8,635.00	10,059,232.62	486,509.00	1,352,055.00	4,248.40	634,932.42	0.00
	EXPENDITURES								
9	Donor-Authorized Expn	334,296.62	8,635.00	9,860,760.68	0.00	2,333,104.18	4,248.40	634,932.42	0.00
10	Non-Donor-Authorized Expn				0.00				
11	Total Expenditures	334,296.62	8,635.00	9,860,760.68	0.00	2,333,104.18	4,248.40	634,932.42	0.00
12	Amounts Included in line 6 above				0.00				
13	Calculation of Unearned Revenue	0.00	0.00	198,471.94	486,509.00	-981,049.18	0.00	0.00	0.00
13a	**Unearned Revenue**	**0.00**	**0.00**	**198,471.94**	**486,509.00**	**0.00**	**0.00**	**0.00**	**0.00**
13b	**Accounts Payable**	**0.00**	**0.00**	**198,471.94**	**486,509.00**	**0.00**	**0.00**	**0.00**	**0.00**
13c	**Accounts Receivable**	**0.00**	**0.00**	**0.00**	**0.00**	**981,049.18**	**0.00**	**0.00**	**0.00**
14	Unused Grant Award Calculation	-334,296.62	0.00	3,980,352.32	486,509.00	639,180.82	-0.40	0.58	0.00
15	If Carryover is allowed	0.00	0.00	0.00	486,509.00	0.00	0.00	0.00	
16	Reconciliation of Revenue	334,296.62	8,635.00	9,662,288.74	0.00	2,333,104.18	4,248.40	634,932.42	0.00

2023-24 Unaudited Actuals
STATE GRANT F 11 & 12

CDC General Child	CDC General Child	Total State Grant
6160	**7810**	
8590	8590	
CCTR	CSPP	
6160-704	**7810-708**	
0.00	0.00	-
0.00	0.00	-
496,951.00	89,959.00	17,958,165.00
		-
496,951.00	89,959.00	18,444,674.00
0.00	0.00	-
496,951.00	89,959.00	18,444,674.00
		-
0.00	0.00	-
220,243.00	70,013.00	13,100,152.06
0.00	0.00	-
220,243.00	70,013.00	13,100,152.06
		-
0.00	0.00	13,175,977.30
		-
0.00	0.00	13,175,977.30
		-
220,243.00	70,013.00	(75,825.24)
220,243.00	**70,013.00**	905,223.94
220,243.00	**70,013.00**	**0.00**
0.00	**0.00**	981,049.18
496,951.00	89,959.00	5,268,696.70
0.00	0.00	486,509.00
-220,243.00	-70,013.00	12,757,262.36

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STATE ENTITLEMENT

	FY 2023-2024 Federal Grand Awards	Expanded Learning Opportunities	Educator Effectiveness	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed	Special Ed	Arts, Music, and Instructional	Arts & Music in Schools	College and Career Access Pathways
		2600	**6266**	**6300**	**6500**	**6500**	**6546**	**6547**	**6762**	**6770**	**7339**
		8590	8590	8560	8311	8319	8590	8590	8590	8590	8590
					AB:602	PY Adjustments	Mental Health Related Services	Intervention Preschool Grant	and Instructional Materials	Arts & Music in Schools	College and Career Access Pathways
	AWARDS	**2600**	**6266**	**6300**	**6500**	**6500**	**6546**	**6547**	**6762**	**6770**	**7339**
1a	Prior Year Restricted Ending Bal	20,466,880.37	14,177,884.00	9,268,690.84	0.00	0.00	0.00	1,717,217.23	39,915,868.00	0.00	0.00
2a	Current Yr Award	36,036,522.00	0.00	6,919,741.93	57,855,697.00	339,775.00	4,713,584.00	3,068,481.00	0.00	10,149,843.00	1,650,000.00
2b	Other Adjustments			0.00					-1,417,434.00		
2c	Adj Curr Yr Award	36,036,522.00	0.00	6,919,741.93	57,855,697.00	339,775.00	4,713,584.00	3,068,481.00	-1,417,434.00	10,149,843.00	1,650,000.00
3	Req. Matching Funds/Other										
4	Total Available Award	56,503,402.37	14,177,884.00	16,188,432.77	57,855,697.00	339,775.00	4,713,584.00	4,785,698.23	38,498,434.00	10,149,843.00	1,650,000.00
	REVENUES										
5	Cash Received in Current Year	36,036,522.00	0.00	4,954,655.30	57,855,697.00	339,760.00	4,713,584.00	3,068,481.00	-1,417,434.00	10,149,843.00	1,485,000.00
6	Amounts Included in line 5 for Prior Year										
7a	Accounts Receivable	0.00	0.00	1,965,086.63	0.00	15.00	0.00	0.00	0.00	0.00	165,000.00
7b	Non-Current Accounts Receivable					0.00					
7c	**Current Accounts Receivable**	**0.00**	**0.00**	**1,965,086.63**	**0.00**	**15.00**	**0.00**	**0.00**	**0.00**	**0.00**	**165,000.00**
8	Contributed Matching Funds										
9	Total Available	36,036,522.00	0.00	6,919,741.93	57,855,697.00	339,775.00	4,713,584.00	3,068,481.00	-1,417,434.00	10,149,843.00	1,650,000.00
	EXPENDITURES										
10	Donor-Authorized Expn	46,007,988.88	0.00	0.00	57,855,697.00	339,775.00	4,713,584.00	2,986,633.73	95,693.23	8,073,398.20	106,435.52
11	**Non-Donor-Authorized Expn**				**108,611,663.59**		**4,796,993.23**	**0.00**	**0.00**	**0.00**	**0.00**
12	Total Expenditures	46,007,988.88	0.00	0.00	166,467,360.59	339,775.00	9,510,577.23	2,986,633.73	95,693.23	8,073,398.20	106,435.52
	RESTRICTED ENDING BAL										
13	Current Year	10,495,413.49	14,177,884.00	16,188,432.77	0.00	0.00	0.00	1,799,064.50	38,402,740.77	2,076,444.80	1,543,564.48

SB 117 COVID-19	LCFF Equity Multiplier	A-G Completion Improvement	A-G Learning Loss Mitigation	EXPANDED LEARNING OPPORTUNITIES	Learning Recovery Emergency	Ethnic Studies Block Grant	Total State Entitlements
7388	**7399**	**7412**	**7413**	**7426**	**7435**	**7816**	
8590	8590	8590	8590	8590	8590	8590	
SB 117 COVID-19	LCFF Equity Mult	Completion Improvement Grant	A-G Learning Loss Mitigation	ELO Paraprofessional Staff	Learning Recovery Emergency	Ethnic Studies Block Grant	
7388	**7399**	**7412**	**7413**	**7426**	**7435**	**7816**	
464,711.16	0.00	3,958,597.00	1,484,061.00	2,023,248.00	80,888,957.00	579,335.00	174,945,449.60
0.00	2,054,695.00	0.00	0.00	0.00	0.00	0.00	122,788,338.93
					81,375.00		-1,336,059.00
0.00	2,054,695.00	0.00	0.00	0.00	81,375.00	0.00	121,452,279.93
							0.00
464,711.16	2,054,695.00	3,958,597.00	1,484,061.00	2,023,248.00	80,970,332.00	579,335.00	296,397,729.53
							0.00
0.00	2,054,695.00	0.00	0.00	0.00	81,375.00	0.00	119,322,178.30
							0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,130,101.63
							0.00
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	2,130,101.63
							0.00
0.00	2,054,695.00	0.00	0.00	0.00	81,375.00	0.00	121,452,279.93
							0.00
116,822.58	0.00	0.00	0.00	2,023,248.00	13,156,353.58	0.00	135,475,629.72
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	113,408,656.82
116,822.58	0.00	0.00	0.00	2,023,248.00	13,156,353.58	0.00	248,884,286.54
							0.00
347,888.58	2,054,695.00	3,958,597.00	1,484,061.00	0.00	67,813,978.42	579,335.00	160,922,099.81

2023-24 Unaudited Actuals
LOCAL GRANT

	FY 2023-2024 Federal Grand Awards	Balmer Group Educare Grant	Educare Hilton Foundation	Clinical Biomedical Research	Quality Tools and Strategies	Apostle Grant for Educare	Educare	HS Linked Learning Initiative - Moxie Foundation	Skilled Trades Summers	Prelim Admin Svcs Credential (PASC)
		9015	**9112**	**9121**	**9128**	**9142**	**9144**	**9145**	**9146**	**9147**
		8699	8699	8699	8699	8699	8699	8699	8699	8699
	AWARDS	**9015**	**9112**	**9121**	**9128**	**9142**	**9144**	**9145**	**9146**	**9147**
1a	Prior Year Carryover	58,333.08	135,142.62	20,990.33	3,824.08	92,720.00	769,488.48	14,557.24	47,918.77	0.00
2a	Current Year Award	500,000.00	500,000.00	20,000.00	0.00	0.00	163,477.68	0.00	0.00	17,500.00
2b	Other Adjustments									
2c	Adj Curr Yr Award	500,000.00	500,000.00	20,000.00	0.00	0.00	163,477.68	0.00	0.00	17,500.00
3	Req. Matching Funds/Other									
4	Total Available Award	558,333.08	635,142.62	40,990.33	3,824.08	92,720.00	932,966.16	14,557.24	47,918.77	17,500.00
	REVENUES									
5	Unearned Revenue Deferred from Prior Year	58,333.08	135,142.62	20,990.33	3,824.08	92,720.11	769,488.48	14,557.24	47,918.77	0.00
6	Cash Received in Current Year	500,000.00	1,000,000.00	20,000.00	0.00	0.00	163,477.68	0.00	0.00	17,500.00
7	Contributed Matching Funds	0.00								
8	Total Available (sum lines 5, 6, & 7)	558,333.08	1,135,142.62	40,990.33	3,824.08	92,720.11	932,966.16	14,557.24	47,918.77	17,500.00
	EXPENDITURES									
9	Donor-Authorized Expn	425,085.85	449,647.11	22,408.91	0.00	6,025.26	517,791.96	0.00	0.00	0.00
10	**Non-Donor-Authorized Expn**									
11	Total Expenditures (lines 9 & 10)	425,085.85	449,647.11	22,408.91	0.00	6,025.26	517,791.96	0.00	0.00	0.00
12	Amounts Included in line 6 above									
13	Calculation of Unearned Revenue	133,247.23	685,495.51	18,581.42	3,824.08	86,694.85	415,174.20	14,557.24	47,918.77	17,500.00
13a	**Unearned Revenue**	**133,247.23**	**685,495.51**	**18,581.42**	**3,824.08**	**86,694.85**	**415,174.20**	**14,557.24**	**47,918.77**	**17,500.00**
13b	**Accounts Payable**									
13c	**Accounts Receivable**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
14	Unused Grant Award Calculation	133,247.23	185,495.51	18,581.42	3,824.08	86,694.74	415,174.20	14,557.24	47,918.77	17,500.00
15	**If Carryover is allowed,**	**133,247.23**	**185,495.51**	**18,581.42**	**3,824.08**	**86,694.74**	**415,174.20**	**14,557.24**	**47,918.77**	**17,500.00**
16	Reconciliation of Revenue	425,085.85	449,647.11	22,408.91	0.00	6,025.26	517,791.96	0.00	0.00	0.00

2023-24 Unaudited Actuals
LOCAL GRANT

Dream Big - Hughes Middle School	State's Digital Infrastructure and Video Competition	Classified School Employees Credentialing Grant	Captain: Regional Implementation	American Institutes for Research	Compton Community/El Camino College-Project LEAD the Way	Target Transitional Kindergarten	LBCC-Innovation Fund	Cal Shape	Laura Bush Foundation	AP SUMMER INSTITUTE
9158	**9164**	**9501**	**9508**	**9510**	**9511**	**9515**	**9522**	**9524**	**9525**	**9531**
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
9158	**9164**	**9501**	**9508**	**9510**	**9511**	**9515**	**9522**	**9524**	**9525**	**9531**
12,656.98	10,388.31	119,638.32	35,835.20	90,410.21	253,581.04	14,206.55	343,944.09	3,293,640.00	5,000.00	12,872.00
30,000.00	88,230.00	24,267.68	0.00	0.00	133,002.00	0.00	0.00	3,763,579.05	5,000.00	0.00
		0.00	0.00	0.00	0.00					
30,000.00	88,230.00	24,267.68	0.00	0.00	133,002.00	0.00	0.00	3,763,579.05	5,000.00	0.00
42,656.98	98,618.31	143,906.00	35,835.20	90,410.21	386,583.04	14,206.55	343,944.09	7,057,219.05	10,000.00	12,872.00
12,656.98	10,388.31	105,338.32	35,835.20	90,410.21	185,217.04	14,206.55	343,944.09	2,861,940.00	5,000.00	12,872.00
30,000.00	88,230.00	36,140.91	0.00	0.00	201,366.00	0.00	0.00	185,175.00	5,000.00	0.00
42,656.98	98,618.31	141,479.23	35,835.20	90,410.21	386,583.04	14,206.55	343,944.09	3,047,115.00	10,000.00	12,872.00
37,196.00	98,617.42	52,390.94	35,835.20	71,697.76	220,958.09	0.00	37,256.89	3,870,048.87	4,968.16	12,872.00
37,196.00	98,617.42	52,390.94	35,835.20	71,697.76	220,958.09	0.00	37,256.89	3,870,048.87	4,968.16	12,872.00
5,460.98	0.89	89,088.29	0.00	18,712.45	165,624.95	14,206.55	306,687.20	-822,933.87	5,031.84	0.00
5,460.98	**0.89**	**89,088.29**	**0.00**	**18,712.45**	**165,624.95**	**14,206.55**	**306,687.20**	**0.00**	**5,031.84**	**0.00**
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**822,933.87**	**0.00**	**0.00**
5,460.98	0.89	91,515.06	0.00	18,712.45	165,624.95	14,206.55	306,687.20	3,187,170.18	5,031.84	0.00
5,460.98	**0.89**	**91,515.06**	**0.00**	**18,712.45**	**165,624.95**	**14,206.55**	**306,687.20**	**3,187,170.18**	**5,031.84**	**0.00**
37,196.00	98,617.42	52,390.94	35,835.20	71,697.76	220,958.09	0.00	37,256.89	3,870,048.87	4,968.16	12,872.00

2023-24 Unaudited Actuals
LOCAL GRANT

CSULB School Safety	Reading is Fundamental	Andeavor Grants	PLTW	CAFE	Strong Workforce K12 Pathway Coordinator	Linked Learning Regional Hub	Boeing Seamless Education	BESP - Business Engagement & Strategic Partnerships	Virtual Enterprise Activities	Sato Engineering Rocketry and Aerospace Program
9534	**9548**	**9553**	**9562**	**9563**	**9564**	**9565**	**9578**	**9579**	**9582**	**9583**
8699	8699	8699	8699	8699	8699	8699	8699	8699	8699	8699
9534	**9548**	**9553**	**9562**	**9563**	**9564**	**9565**	**9578**	**9579**	**9582**	**9583**
69,367.51	32,924.25	65,276.22	20,000.00	0.00	96,684.19	14,001.29	125,079.21	118,303.57	211.54	36,418.90
104,847.00	0.00	0.00	50,000.00	127,850.00	130,000.00	0.00	0.00	3,876.43	0.00	0.00
104,847.00	0.00	0.00	50,000.00	127,850.00	130,000.00	0.00	0.00	3,876.43	0.00	0.00
174,214.51	32,924.25	65,276.22	70,000.00	127,850.00	226,684.19	14,001.29	125,079.21	122,180.00	211.54	36,418.90
0.00	32,924.25	65,276.22	10,000.00	0.00	0.00	14,001.29	125,079.21	118,303.57	211.54	36,418.90
0.00	0.00	0.00	60,000.00	63,925.00	174,113.29	0.00	0.00	3,876.53	0.00	0.00
0.00	32,924.25	65,276.22	70,000.00	63,925.00	174,113.29	14,001.29	125,079.21	122,180.10	211.54	36,418.90
55,437.71	30,358.47	15,184.94	30,664.63	115,486.53	171,673.79	1,645.48	237.32	54,708.11	211.54	10,624.75
55,437.71	30,358.47	15,184.94	30,664.63	115,486.53	171,673.79	1,645.48	237.32	54,708.11	211.54	10,624.75
-55,437.71	2,565.78	50,091.28	39,335.37	-51,561.53	2,439.50	12,355.81	124,841.89	67,471.99	0.00	25,794.15
0.00	**2,565.78**	**50,091.28**	**39,335.37**	**0.00**	**2,439.50**	**12,355.81**	**124,841.89**	**67,471.99**	**0.00**	**25,794.15**
					52,570.91					
55,437.71	**0.00**	**0.00**	**0.00**	**51,561.53**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
118,776.80	2,565.78	50,091.28	39,335.37	12,363.47	55,010.40	12,355.81	124,841.89	67,471.89	0.00	25,794.15
118,776.80	**2,565.78**	**50,091.28**	**39,335.37**	**12,363.47**	**2,439.50**	**1,645.48**	**124,841.89**	**67,471.89**	**0.00**	**25,794.15**
55,437.71	30,358.47	15,184.94	30,664.63	115,486.53	171,673.79		237.32	54,708.11	211.54	10,624.75

2023-24 Unaudited Actuals
LOCAL GRANT

LBEF-BOEING RACIAL EQUITY STEM GRANT	Fresno - Long Beach Partnership	Ohlendorf Memorial	RuMBa Foundation of Long Beach	Liff Scholarship	Helene Langthorne Rose Fund	Total Local Grant
9584	**9587**	**9598**	**9655**	**9656**	**9657**	
8699	8699	8699	8699	8699	8699	
9584	**9587**	**9598**	**9655**	**9656**	**9657**	
179,853.03	6,130.33	3,963.96	125,682.92	40,309.06	89,366.19	6,358,719.47
0.00	0.00	0.00	113,466.56	0.00	0.00	5,775,096.40
						-
0.00	0.00	0.00	113,466.56	0.00	0.00	5,775,096.40
		157.53		1,648.44	3,654.64	5,460.61
179,853.03	6,130.33	4,121.49	239,149.48	41,957.50	93,020.83	12,139,276.48
						-
179,853.03	6,130.33	3,963.96	125,682.92	40,309.06	89,366.19	5,668,303.88
0.00	0.00	157.53	113,466.56	1,648.44	3,654.64	2,667,731.58
		0.00		0.00	0.00	-
179,853.03	6,130.33	4,121.49	239,149.48	41,957.50	93,020.83	8,336,035.46
						-
34,151.37	0.00	650.00	95,057.14	0.00	0.00	6,478,892.20
						-
34,151.37	0.00	650.00	95,057.14	0.00	0.00	6,478,892.20
						-
145,701.66	6,130.33	3,471.49	144,092.34	41,957.50	93,020.83	1,857,143.26
145,701.66	**6,130.33**	**3,471.49**	**144,092.34**	**41,957.50**	**93,020.83**	**2,787,076.37**
						52,570.91
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**929,933.11**
145,701.66	6,130.33	3,471.49	144,092.34	41,957.50	93,020.83	5,660,384.28
145,701.66	**6,130.33**	**3,471.49**	**144,092.34**	**41,957.50**	**93,020.83**	**5,597,103.05**
34,151.37	0.00	650.00	95,057.14	0.00	0.00	6,477,246.72

2023-24 Unaudited Actuals
LOCAL GRANT F 11 & 12

	FY 2023-2024 Federal Grand Awards	American Career College	QRIS Block Grant	Total Local Grant Funds 11 & 12
		9018	**9132**	
		8699	8699	
		Fund 11	Fund 12	
	AWARDS	**9018**	**9132**	
1a	Prior Year Carryover	0.00	442,567.80	442,567.80
2a	Current Year Award	121,422.00	201,079.66	322,501.66
2b	Other Adjustments		0.00	-
2c	Adj Curr Yr Award	121,422.00	170,305.00	291,727.00
3	Req. Matching Funds/Other		0.00	-
4	Total Available Award	121,422.00	643,647.46	765,069.46
	REVENUES		0.00	
5	Unearned Revenue Deferred from Prior	0.00	355,687.80	355,687.80
6	Cash Received in Current Year	121,422.00	287,959.66	409,381.66
7	Contributed Matching Funds		0.00	-
8	Total Available (sum lines 5, 6, & 7)	121,422.00	643,647.46	765,069.46
	EXPENDITURES		0.00	-
9	Donor-Authorized Expn	49,983.39	240,208.40	290,191.79
10	Non-Donor-Authorized Expn		0.00	-
11	Total Expenditures (lines 9 & 10)	49,983.39	240,208.40	290,191.79
12	Amounts Included in line 6 above		0.00	-
13	Calculation of Unearned Revenue	71,438.61	403,439.06	474,877.67
13a	**Unearned Revenue**	**71,438.61**	**403,439.06**	474,877.67
13b	Accounts Payable		0.00	-
13c	**Accounts Receivable**	**0.00**	0.00	-
14	Unused Grant Award Calculation	71,438.61	403,439.06	474,877.67
15	If Carryover is allowed,	71,438.61	403,439.06	474,877.67
16	Reconciliation of Revenue	49,983.39	240,208.40	290,191.79

2023-24 Unaudited Actuals
LOCAL ENTITLEMENT

	FY 2023-2024 Federal Grand Awards	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Admin	Gifts - Cotsen Family Foundation	Gifts - Music - OCIPD	Cotsen Strategic	Long Beach Rotary Gifts
		9204	**9205**	**9206**	**9207**	**9208**	**9209**	**9210**	**9212**	**9214**	**9215**
		8650	8699	8699	8699	8699	8699	8699	8699	8699	8699
	AWARDS	**9204**	**9205**	**9206**	**9207**	**9208**	**9209**	**9210**	**9212**	**9214**	**9215**
1a	Prior Year Restricted Ending Bal	103,903.67	12,289.25	1,017,412.57	755,622.34	122,393.97	134,989.63	27,248.89	42,092.01	32,288.09	31,384.77
2a	Current Year Award	130,044.95	2,257.07	1,363,852.40	421,462.00	53,615.07	22,401.63	26,587.46	0.00	12,708.00	42,190.00
2b	Other Adjustments										
2c	Adj Curr Yr Award	130,044.95	2,257.07	1,363,852.40	421,462.00	53,615.07	22,401.63	26,587.46	0.00	12,708.00	42,190.00
3	Req. Matching Funds/Other										
4	Total Available Award	233,948.62	14,546.32	2,381,264.97	1,177,084.34	176,009.04	157,391.26	53,836.35	42,092.01	44,996.09	73,574.77
	REVENUES										
5	Cash Received in Current Year	130,044.95	0.00	1,363,852.40	421,462.00	53,615.07	22,401.63	26,587.46	0.00	12,708.00	42,190.00
6	Amounts Included in line 5 for Prior Year										
7a	Accounts Receivable	0.00	2,257.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7b	Non-Current Accounts Receivable.										
7c	Current Accounts Receivable	0.00	2,257.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Contributed Matching Funds										
9	Total Available	130,044.95	2,257.07	1,363,852.40	421,462.00	53,615.07	22,401.63	26,587.46	0.00	12,708.00	42,190.00
	EXPENDITURES										
10	Donor-Authorized Expn	52,400.86	0.00	1,141,135.96	415,782.59	32,935.22	26,262.37	21,533.59	127.28	13,254.86	47,440.64
11	Non-Donor-Authorized Expn										
12	Total Expenditures	52,400.86	0.00	1,141,135.96	415,782.59	32,935.22	26,262.37	21,533.59	127.28	13,254.86	47,440.64
	RESTRICTED ENDING BAL										
13	Current Year	181,547.76	14,546.32	1,240,129.01	761,301.75	143,073.82	131,128.89	32,302.76	41,964.73	31,741.23	26,134.13

2023-24 Unaudited Actuals
LOCAL ENTITLEMENT

MediCal Billing	Kids Club	Total Local Entitlement
9540	**9554**	
8699	8699	
9540	**9554**	
6,401,178.88	0.00	8,680,804.07
4,967,135.09	3,225,271.31	10,267,524.98
		-
4,967,135.09	3,225,271.31	10,267,524.98
		-
11,368,313.97	3,225,271.31	18,948,329.05
4,967,135.09	3,225,271.31	10,265,267.91
0.00	0.00	2,257.07
		-
0.00	0.00	2,257.07
4,967,135.09	3,225,271.31	10,267,524.98
7,744,999.81	3,225,271.31	12,721,144.49
		-
7,744,999.81	3,225,271.31	12,721,144.49
		-
3,623,314.16	0.00	6,227,184.56

2023-24 Unaudited Actuals
LOCAL ENTITLEMENT F 11 & 12

	FY 2023-2024 Federal Grand Awards	CDC Kids Korner	CDC Gifts	HS Gifts	Fee-Based District Preschool	Gifts: Instructional Services - Adult Ed	Long Beach Rotary Gifts	Total Fund 11 & 12	Total Local Entitlement
		9023	**9024**	**9025**	**9130**	**9208**	**9215**		
		8699/8689	8699	8699	8699	8699	8699		
		Fund 12	Fund 12	Fund 12	Fund 12	Fund 11	Fund 12		
	AWARDS	**9023**	**9024**	**9025**	**9130**	**9208**	**9215**		
1a	Prior Year Restricted Ending Bal	1,292,059.73	2,409.16	12,289.25	764,418.03	395.00	4,000.00	2,075,571.17	10,756,375.24
2a	Current Year Award	492,346.20	0.00	34,515.02	593,352.00	0.00	1,000.00	1,121,213.22	11,388,738.20
2b	Other Adjustments							-	0.00
2c	Adj Curr Yr Award	492,346.20	0.00	34,515.02	593,352.00	0.00	1,000.00	1,121,213.22	11,388,738.20
3	Req. Matching Funds/Other							-	0.00
4	Total Available Award	1,784,405.93	2,409.16	46,804.27	1,357,770.03	395.00	5,000.00	3,196,784.39	22,145,113.44
	REVENUES							-	0.00
5	Cash Received in Current Year	492,346.20	0.00	34,515.02	593,352.00	0.00	1,000.00	1,121,213.22	11,386,481.13
6	Amounts Included in line 5 for Prior Year							-	0.00
7a	**Accounts Receivable**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0.00	**2,257.07**
7b	Non-Current Accounts Receivable.							-	0.00
7c	Current Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,257.07
8	Contributed Matching Funds							-	0.00
9	Total Available	492,346.20	0.00	34,515.02	593,352.00	0.00	1,000.00	1,121,213.22	11,388,738.20
	EXPENDITURES							-	0.00
10	Donor-Authorized Expn	276,329.37	0.00	16,301.06	241,043.21	0.00	1,000.00	534,673.64	13,255,818.13
11	Non-Donor-Authorized Expn							-	0.00
12	Total Expenditures	276,329.37	0.00	16,301.06	241,043.21	0.00	1,000.00	534,673.64	13,255,818.13
	RESTRICTED ENDING BAL							-	0.00
13	Current Year	1,508,076.56	2,409.16	30,503.21	1,116,726.82	395.00	4,000.00	2,662,110.75	8,889,295.31

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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	529,031,180.75	301	282,185.86	303	528,748,994.89	305	10,084,522.89	10,848,038.60	307	517,900,956.29	309
2000 - Classified Salaries	146,063,727.78	311	9,044,416.40	313	137,019,311.38	315	406,290.39	16,494,800.40	317	120,524,510.98	319
3000 - Employee Benefits	354,951,604.35	321	2,026,547.36	323	352,925,056.99	325	2,250,794.30	65,812,824.87	327	287,112,232.12	329
4000 - Books, Supplies Equip Replace. (6500)	80,903,661.74	331	3,549,515.41	333	77,354,146.33	335	1,327,382.18	7,208,348.46	337	70,145,797.87	339
5000 - Services. . . & 7300 - Indirect Costs	218,551,617.91	341	4,255,336.74	343	214,296,281.17	345	80,011,196.56	107,627,332.75	347	106,668,948.42	349
				TOTAL	1,310,343,790.76	365			TOTAL	1,102,352,445.68	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	401,075,807.78	375
2. Salaries of Instructional Aides Per EC 41011	2100	24,498,108.53	380
3. STRS	3101 & 3102	114,573,522.97	382
4. PERS	3201 & 3202	5,295,143.99	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	7,385,822.55	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	76,979,211.89	385
7. Unemployment Insurance	3501 & 3502	280,903.59	390
8. Workers' Compensation Insurance	3601 & 3602	8,542,905.61	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	8,677,239.42	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		647,308,666.33	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		170,281.45	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		486,154.68	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		647,138,384.88	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		58.71%	
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)	58.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,102,352,445.68
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Removed funds for one time expenditures and funds from resources that had no teacher salaries in them.

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,902,352,628.00	29,939,318.00	1,932,291,946.00		60,963,303.00	1,871,328,643.00	106,791,241.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,171,778.00	(275,136.00)	896,642.00			896,642.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	774,761,160.00	(15,541.00)	774,745,619.00	90,337,381.00		865,083,000.00	
Total/Net OPEB Liability	416,814,012.00	0.00	416,814,012.00		4,051,106.00	412,762,906.00	16,500,000.00
Compensated Absences Payable	16,434,678.00	(1,536,049.00)	14,898,629.00	1,856,430.00		16,755,059.00	13,404,047.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	3,111,534,256.00	28,112,592.00	3,139,646,848.00	92,193,811.00	65,014,409.00	3,166,826,250.00	136,695,288.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,350,927,598.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	218,635,424.98
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	9,223,075.72
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,253,670.94
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,300,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	16,607.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				23,793,353.66
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				1,108,498,819.83
Section II - Expenditures Per ADA				**2023-24 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				58,844.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,837.78
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		**Total**		**Per ADA**

A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,003,651,699.45	16,907.64
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)	1,003,651,699.45	16,907.64
B. Required effort (Line A.2 times 90%)	903,286,529.51	15,216.88
C. Current year expenditures (Line I.E and Line II.B)	1,108,498,819.83	18,837.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2022-23 Actual**			**2023-24 Actual**		
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)	509,017,021.09		509,017,021.09			527,630,246.50
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	59,290.99		59,290.99			58,844.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2022-23**			**Adjustments to 2023-24**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2023-24 P2 Report**			**2024-25 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	58,844.46		58,844.46	58,072.34		58,072.34
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			58,844.46			58,072.34
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2023-24 Actual**			**2024-25 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	407,551.94		407,551.94	459,832.00		459,832.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,244,614.97		1,244,614.97	2,807,912.00		2,807,912.00
4. Secured Roll Taxes (Object 8041)	106,003,280.08		106,003,280.08	137,269,209.00		137,269,209.00
5. Unsecured Roll Taxes (Object 8042)	1,402,822.58		1,402,822.58	3,164,837.00		3,164,837.00
6. Prior Years' Taxes (Object 8043)	2,822,221.90		2,822,221.90	7,109,233.00		7,109,233.00
7. Supplemental Taxes (Object 8044)	3,405,772.47		3,405,772.47	4,738,963.00		4,738,963.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	58,416,156.68		58,416,156.68	7,282,558.00		7,282,558.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	(22,927.58)		(22,927.58)	139,875.00		139,875.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	37,841,050.23		37,841,050.23	33,247,186.00		33,247,186.00
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)	211,520,543.27	0.00	211,520,543.27	196,219,605.00	0.00	196,219,605.00
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)	211,520,543.27	0.00	211,520,543.27	196,219,605.00	0.00	196,219,605.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,659,809.79			6,836,552.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	34,396,906.99		34,396,906.99	35,776,348.00		35,776,348.00
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)	34,396,906.99	0.00	41,056,716.78	35,776,348.00	0.00	42,612,900.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	651,605,767.00		651,605,767.00	638,171,548.00		638,171,548.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	437,364.00		437,364.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	652,043,131.00	0.00	652,043,131.00	638,171,548.00	0.00	638,171,548.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,337,685,399.95		1,337,685,399.95	1,168,375,112.00		1,168,375,112.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	24,137,428.78		24,137,428.78	18,000,000.00		18,000,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2023-24 Actual**			**2024-25 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			509,017,021.09			527,630,246.50

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9925			0.9869
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			527,630,246.50			539,568,292.38
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			211,520,543.27			196,219,605.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			7,061,335.20			6,968,680.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			357,166,420.01			385,961,587.38
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			357,166,420.01			385,961,587.38
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			10,450,049.31			9,109,429.92
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			221,970,592.58			205,329,034.92
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			346,716,370.70			376,852,157.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			221,970,592.58			
b. State Subventions (Line D8)			346,716,370.70			
c. Less: Excluded Appropriations (Line C23)			41,056,716.78			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			527,630,246.50			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2023-24 Actual**			**2024-25 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			527,630,246.50			539,568,292.38
12. Appropriations Subject to the Limit (Line D9d)			527,630,246.50			

"* Please provide below an explanation for each entry in the adjustments column."

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

Gann Contact Person	Contact Email Address	Contact Phone Number
Susan Ginder	SGinder@lbschools.net	562-997-8194

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) — 37,097,871.31
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 991,761,569.84

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.74%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 32,261,255.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 14,902,194.90

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	240,398.11
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)	5,715,220.56
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	53,119,069.56
9. Carry-Forward Adjustment (Part IV, Line F)	3,297,722.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	56,416,792.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	806,794,179.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	171,306,959.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	109,336,866.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,209,024.76
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,784,962.30
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	609,241.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,186,586.17
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)	4,112,985.27
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)	556,584.84
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)	147,098,163.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	10,197,096.93
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,323,870.60
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	46,419,693.10
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	28,034,347.16
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,349,970,561.29
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	3.93%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.18%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	53,119,069.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(277,427.24)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.67%) times Part III, Line B19); zero if negative	3,297,722.72
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.67%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.67%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,297,722.72
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,297,722.72

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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		9,268,690.84	9,268,690.84
2. State Lottery Revenue	8560	13,288,187.97		6,919,741.93	20,207,929.90
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)		13,288,187.97	0.00	16,188,432.77	29,476,620.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	9,691,809.81		0.00	9,691,809.81
2. Classified Salaries	2000-2999	76,108.20		0.00	76,108.20
3. Employee Benefits	3000-3999	1,903,297.44		0.00	1,903,297.44
4. Books and Supplies	4000-4999	1,223,067.68		0.00	1,223,067.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	393,904.84			393,904.84
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)		13,288,187.97	0.00	0.00	13,288,187.97
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	16,188,432.77	16,188,432.77
D. COMMENTS:					

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

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

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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	22,731,583.56	9,788,290.95	32,519,874.51	1,422,609.22		33,942,483.73
1110	Regular Education, K–12	574,222,257.64	248,480,192.89	822,702,450.53	35,989,809.57		858,692,260.10
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,051,563.63	727,315.68	3,778,879.31	165,310.25		3,944,189.56
3300	Independent Study Centers	5,321,339.62	2,002,690.89	7,324,030.51	320,395.87		7,644,426.38
3400	Opportunity Schools	217,813.11	105,260.51	323,073.62	14,133.13		337,206.75
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	7,467,048.84	2,729,016.63	10,196,065.47	446,035.45		10,642,100.92
3800	Career Technical Education	20,094,092.18	0.00	20,094,092.18	879,032.94		20,973,125.12
4110	Regular Education, Adult	68,771.95	0.00	68,771.95	3,008.49		71,780.44
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	359,404.89	0.00	359,404.89	15,722.47		375,127.36
5000-5999	Special Education	260,888,493.65	66,633,839.23	327,522,332.88	14,327,739.49		341,850,072.37
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	674,515.27	0.00	674,515.27	29,507.24		704,022.51
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	9,040,803.59	0.00	9,040,803.59	395,497.55		9,436,301.14
8500	Child Care and Development Services	5,828,685.17	549,049.48	6,377,734.65	278,999.36		6,656,734.01
Other Costs							
----	Food Services					4,283,010.41	4,283,010.41
----	Enterprise					609,241.55	609,241.55
----	Facilities Acquisition & Construction					15,515,366.47	15,515,366.47
----	Other Outgo					8,788,054.12	8,788,054.12
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		23,008,578.99	23,008,578.99	5,100,839.33		28,109,418.32
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,647,322.75)		(1,647,322.75)
----	**Total General Fund and Charter Schools Funds Expenditures**	909,966,373.10	354,024,235.25	1,263,990,608.35	57,741,317.61	29,195,672.55	1,350,927,598.51

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	20,842,063.00	257,676.67	(20.93)	776,119.81	584,363.24	0.00	0.00			271,381.77	0.00	22,731,583.56
1110	Regular Education, K–12	559,822,550.31	117,406.85	7,188,100.36	682,404.32	140,271.90	0.00	6,241,523.49			30,000.41	0.00	574,222,257.64
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,665,588.44	209,026.37	620.53	530,510.56	246,341.82	0.00	0.00			399,475.91	0.00	3,051,563.63
3300	Independent Study Centers	4,022,222.60	207,535.29	0.00	776,190.89	238,690.85	0.00	0.00			76,699.99	0.00	5,321,339.62
3400	Opportunity Schools	215,364.32	0.00	0.00	0.00	0.00	0.00	0.00			2,448.79	0.00	217,813.11
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	5,567,397.05	116,319.17	3,437.27	1,075,304.67	389,022.51	0.00	155,061.68			160,506.49	0.00	7,467,048.84
3800	Career Technical Education	18,145,423.52	1,547,535.28	956.54	221,468.87	171,110.29	0.00	0.00			7,597.68	0.00	20,094,092.18
4110	Regular Education, Adult	51,238.01	0.00	0.00	14,256.39	1,411.26	0.00	0.00			1,866.29	0.00	68,771.95
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	165,503.16	48,450.87	6,374.34	0.00	129,625.26	0.00	0.00			9,451.26	0.00	359,404.89
5000-5999	Special Education	200,796,206.21	10,961,789.17	4,722.85	2,153,844.10	30,332,651.89	16,260,980.10	0.00			378,299.33	0.00	260,888,493.65
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	465,554.83	208,960.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	674,515.27
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	(.09)	0.00	0.00	0.00		9,040,803.68	0.00	0.00	0.00	9,040,803.59
8500	Child Care and Development Services	2,685,112.08	2,141,136.31	8,334.96	81,349.44	70,097.36	0.00		744,158.62	0.00	98,496.40	0.00	5,828,685.17
Total Direct Charged Costs		814,444,223.53	15,815,836.42	7,212,525.83	6,311,449.05	32,303,586.38	16,260,980.10	6,396,585.17	9,784,962.30	0.00	1,436,224.32	0.00	909,966,373.10

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	5,556,285.72	4,232,005.23	0.00	9,788,290.95
1110	Regular Education, K–12	141,049,837.44	107,430,355.45	0.00	248,480,192.89
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	412,862.07	314,453.61	0.00	727,315.68
3300	Independent Study Centers	1,136,866.56	865,824.33	0.00	2,002,690.89
3400	Opportunity Schools	59,835.08	45,425.43	0.00	105,260.51
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	1,549,130.28	1,179,886.35	0.00	2,729,016.63
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)	37,173,741.47	28,313,356.37	1,146,741.39	66,633,839.23
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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.	311,740.78	237,308.70	0.00	549,049.48
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	13,060,801.72	9,947,777.27	0.00	23,008,578.99
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		200,311,101.12	152,566,392.74	1,146,741.39	354,024,235.25

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	7,186,586.17
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	240,398.11
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	36,490,723.37
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	15,470,932.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	59,388,640.32
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	909,966,373.10
2	Total Allocated Costs (from Form PCR, Column 2, Total)	354,024,235.25
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,263,990,608.35
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,323,870.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	47,341,101.65
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	43,928,149.72
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	93,593,121.97
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	1,357,583,730.32
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	4.37%

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)	4,283,010.41				4,283,010.41
Enterprise (Objects 1000-5999, 6400-6920)		609,241.55			609,241.55
Facilities Acquisition & Construction (Objects 1000-6700)			15,515,366.47		15,515,366.47
Other Outgo (Objects 1000 - 7999)				8,788,054.12	8,788,054.12
Total Other Costs	4,283,010.41	609,241.55	15,515,366.47	8,788,054.12	29,195,672.55

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		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		72,254,220.75	6,383,082.65	63,417,226.70	58,256,571.02	152,566,392.74	0.00	1,146,741.39
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten	92.86	92.86	92.86	92.86	108.07	108.07	
1110	Regular Education, K–12	2,357.31	2,357.31	2,357.31	2,357.31	2,743.38	2,743.38	
3100	Alternative Schools							
3200	Continuation Schools	6.90	6.90	6.90	6.90	8.03	8.03	
3300	Independent Study Centers	19.00	19.00	19.00	19.00	22.11	22.11	
3400	Opportunity Schools	1.00	1.00	1.00	1.00	1.16	1.16	
3550	Community Day Schools							
3700	Specialized Secondary Programs	25.89	25.89	25.89	25.89	30.13	30.13	
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)	621.27	621.27	621.27	621.27	723.02	723.02	1,643.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services	5.21	5.21	5.21	5.21	6.06	6.06	
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)	218.28	218.28	218.28	218.28	254.03	254.03	
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		3,347.72	3,347.72	3,347.72	3,347.72	3,895.99	3,895.99	1,643.00

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Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,255,571.40)	0.00	(1,647,322.75)				
Other Sources/Uses Detail					0.00	8,300,000.00		
Fund Reconciliation							126,814.49	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	2,176.30	0.00	59,106.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	350.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	238,457.88	0.00	1,583,858.33	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,631.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	441,571.90	0.00	4,357.74	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	1,275,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	75,439.62	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	192.41
25 CAPITAL FACILITIES FUND								
Expenditure Detail	189,248.22	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	958.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	308,677.48	0.00						
Other Sources/Uses Detail					9,575,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	121,682.35
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,255,571.40	(1,255,571.40)	1,647,322.75	(1,647,322.75)	9,575,000.00	9,575,000.00	126,814.49	126,814.49

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,896,570.24	685,048.71	0.00	207,492.01	6,612,660.30	76,471,480.57		86,873,251.83
2000-2999	Classified Salaries	1,646,111.55	3,529.51	0.00	15,000.74	1,432,611.52	21,879,682.89		24,976,936.21
3000-3999	Employee Benefits	2,107,877.71	310,068.88	0.00	126,002.00	4,060,790.29	53,586,724.73		60,191,463.61
4000-4999	Books and Supplies	90,897.29	330.50	0.00	12,139.32	30,604.02	774,503.37		908,474.50
5000-5999	Services and Other Operating Expenditures	939,919.34	22,509.61	0.00	1,467.92	458,947.20	86,510,381.32		87,933,225.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,382.86		6,382.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,681,376.13	1,021,487.21	0.00	362,101.99	12,595,613.33	239,229,155.74	0.00	260,889,734.40
7310	Transfers of Indirect Costs	6,492,585.15	0.00	0.00	2,424.75	110,527.51	395,234.59		7,000,772.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	66,633,839.45							66,633,839.45
	Total Indirect Costs and PCR Allocations	73,126,424.60	0.00	0.00	2,424.75	110,527.51	395,234.59	0.00	73,634,611.45
	TOTAL COSTS	80,807,800.73	1,021,487.21	0.00	364,526.74	12,706,140.84	239,624,390.33	0.00	334,524,345.85
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	546,334.89	241,684.12	0.00	8,425.12	3,657,186.07	4,155,934.01		8,609,564.21
2000-2999	Classified Salaries	174,533.25	102.11	0.00	672.95	1,078,707.16	3,378,556.88		4,632,572.35
3000-3999	Employee Benefits	258,698.63	71,068.04	0.00	988.50	1,718,720.90	8,808,875.95		10,858,352.02
4000-4999	Books and Supplies	2,730.88	0.00	0.00	7,798.21	18,278.10	51,448.16		80,255.35
5000-5999	Services and Other Operating Expenditures	0.00	12,525.00	0.00	0.00	411,437.19	9,311,559.71		9,735,521.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	982,297.65	325,379.27	0.00	17,884.78	6,884,329.42	25,706,374.71	0.00	33,916,265.83
7310	Transfers of Indirect Costs	804,139.29	0.00	0.00	2,263.78	4,798.30	47,876.29		859,077.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	804,139.29	0.00	0.00	2,263.78	4,798.30	47,876.29	0.00	859,077.66
	TOTAL BEFORE OBJECT 8980	1,786,436.94	325,379.27	0.00	20,148.56	6,889,127.72	25,754,251.00	0.00	34,775,343.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								10,481,997.13
	TOTAL COSTS								24,293,346.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,350,235.35	443,364.59	0.00	199,066.89	2,955,474.23	72,315,546.56		78,263,687.62
2000-2999	Classified Salaries	1,471,578.30	3,427.40	0.00	14,327.79	353,904.36	18,501,126.01		20,344,363.86
3000-3999	Employee Benefits	1,849,179.08	239,000.84	0.00	125,013.50	2,342,069.39	44,777,848.78		49,333,111.59
4000-4999	Books and Supplies	88,166.41	330.50	0.00	4,341.11	12,325.92	723,055.21		828,219.15
5000-5999	Services and Other Operating Expenditures	939,919.34	9,984.61	0.00	1,467.92	47,510.01	77,198,821.61		78,197,703.49
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,382.86		6,382.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,699,078.48	696,107.94	0.00	344,217.21	5,711,283.91	213,522,781.03	0.00	226,973,468.57
7310	Transfers of Indirect Costs	5,688,445.86	0.00	0.00	160.97	105,729.21	347,358.30		6,141,694.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	66,633,839.45							66,633,839.45
	Total Indirect Costs and PCR Allocations	72,322,285.31	0.00	0.00	160.97	105,729.21	347,358.30	0.00	72,775,533.79
	TOTAL BEFORE OBJECT 8980	79,021,363.79	696,107.94	0.00	344,378.18	5,817,013.12	213,870,139.33	0.00	299,749,002.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								10,481,997.13
	TOTAL COSTS								310,230,999.49
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	109,678.84	0.00	0.00	0.00	1,225,054.93	916,603.59		2,251,337.36
2000-2999	Classified Salaries	405,545.76	0.00	0.00	0.00	198,580.17	12,848,470.92		13,452,596.85
3000-3999	Employee Benefits	75,851.01	0.00	0.00	0.00	702,657.58	2,441,798.17		3,220,306.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,325.92	134,208.20		146,534.12
5000-5999	Services and Other Operating Expenditures	436,569.58	32.97	0.00	0.00	1,425.00	22,825,706.78		23,263,734.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,027,645.19	32.97	0.00	0.00	2,140,043.60	39,166,787.66	0.00	42,334,509.42
7310	Transfers of Indirect Costs	1,962.54	0.00	0.00	0.00	0.00	0.00		1,962.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,962.54	0.00	0.00	0.00	0.00	0.00	0.00	1,962.54
	TOTAL BEFORE OBJECT 8980	1,029,607.73	32.97	0.00	0.00	2,140,043.60	39,166,787.66	0.00	42,336,471.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								10,481,997.13

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								113,524,222.94
	TOTAL COSTS								166,342,692.03

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

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

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00

SELPA: **Long Beach Unified (DL)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

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

SELPA: **Long Beach Unified (DL)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

SELPA: Long Beach Unified (DL)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	334,524,345.85		
b. Less: Expenditures paid from federal sources	24,293,346.36		
c. Expenditures paid from state and local sources	310,230,999.49		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	310,230,999.49	0.00	310,230,999.49

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

	Actual FY 2023-24	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	334,524,345.85		
b. Less: Expenditures paid from federal sources	24,293,346.36		
c. Expenditures paid from state and local sources	310,230,999.49		
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	310,230,999.49	0.00	

SELPA: **Long Beach Unified (DL)**

d. Special education unduplicated pupil count			
e. Per capita state and local expenditures (A2c/A2d)	0.00	0.00	0.00

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

B. LOCAL EXPENDITURES ONLY METHOD

		Actual FY 2023-24	FY must be entered Comparison Year	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	166,342,692.03		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	166,342,692.03	0.00	166,342,692.03

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

		Actual FY 2023-24	FY must be entered Comparison Year	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	166,342,692.03		
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE		0.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	166,342,692.03	0.00	
	b. Special education unduplicated pupil count			
	c. Per capita local expenditures(B2a/ B2b)	0.00	0.00	0.00

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

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

SELPA: **Long Beach Unified (DL)**

Susan Ginder	562-997-8191
Contact Name	Telephone Number
Financial Services Officer	sginder@lbschools.net
Title	Email Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								9,704.00
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,374,300.00	915,165.00	0.00	203,765.00	6,151,685.00	75,741,797.00		85,386,712.00
2000-2999	Classified Salaries	2,492,181.00	0.00	0.00	14,372.00	1,330,436.00	22,407,182.00		26,244,171.00
3000-3999	Employee Benefits	2,117,527.00	412,195.00	0.00	106,730.00	3,806,951.00	52,732,847.00		59,176,250.00
4000-4999	Books and Supplies	4,930.00	0.00	0.00	4,362.00	28,200.00	438,986.00		476,478.00
5000-5999	Services and Other Operating Expenditures	561,500.00	30,000.00	0.00	1,050.00	18,000.00	67,931,694.00		68,542,244.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,550,438.00	1,357,360.00	0.00	330,279.00	11,335,272.00	219,252,506.00	0.00	239,825,855.00
7310	Transfers of Indirect Costs	7,489,221.00	0.00	0.00	185.00	126,407.00	401,491.00		8,017,304.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	7,489,221.00	0.00	0.00	185.00	126,407.00	401,491.00	0.00	8,017,304.00
	TOTAL COSTS	15,039,659.00	1,357,360.00	0.00	330,464.00	11,461,679.00	219,653,997.00	0.00	247,843,159.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,163,554.00	820,665.00	0.00	203,765.00	3,662,762.00	75,441,179.00		82,291,925.00
2000-2999	Classified Salaries	2,358,081.00	0.00	0.00	14,372.00	372,316.00	17,321,897.00		20,066,666.00
3000-3999	Employee Benefits	1,955,600.00	390,630.00	0.00	106,730.00	2,424,516.00	44,136,138.00		49,013,614.00
4000-4999	Books and Supplies	0.00	0.00	0.00	4,362.00	0.00	438,986.00		443,348.00
5000-5999	Services and Other Operating Expenditures	561,500.00	0.00	0.00	1,050.00	0.00	62,118,782.00		62,681,332.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,038,735.00	1,211,295.00	0.00	330,279.00	6,459,594.00	199,456,982.00	0.00	214,496,885.00
7310	Transfers of Indirect Costs	6,510,176.00	0.00	0.00	185.00	126,407.00	359,573.00		6,996,341.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,510,176.00	0.00	0.00	185.00	126,407.00	359,573.00	0.00	6,996,341.00
	TOTAL BEFORE OBJECT 8980	13,548,911.00	1,211,295.00	0.00	330,464.00	6,586,001.00	199,816,555.00	0.00	221,493,226.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,595,905.00
	TOTAL COSTS								231,089,131.00
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	100,000.00	0.00	0.00	0.00	1,262,776.00	879,312.00		2,242,088.00
2000-2999	Classified Salaries	1,259,909.00	0.00	0.00	0.00	176,534.00	12,810,121.00		14,246,564.00
3000-3999	Employee Benefits	217,289.00	0.00	0.00	0.00	715,938.00	2,314,340.00		3,247,567.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,500.00		6,500.00
5000-5999	Services and Other Operating Expenditures	450,000.00	0.00	0.00	0.00	0.00	16,547,500.00		16,997,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,027,198.00	0.00	0.00	0.00	2,155,248.00	32,557,773.00	0.00	36,740,219.00
7310	Transfers of Indirect Costs	4,044.00	0.00	0.00	0.00	0.00	0.00		4,044.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,044.00	0.00	0.00	0.00	0.00	0.00	0.00	4,044.00
	TOTAL BEFORE OBJECT 8980	2,031,242.00	0.00	0.00	0.00	2,155,248.00	32,557,773.00	0.00	36,744,263.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								9,595,905.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								110,096,545.00
	TOTAL COSTS								156,436,713.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									9,704.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,896,570.24	685,048.71	0.00	207,492.01	6,612,660.30	76,471,480.57	0.00		86,873,251.83
2000-2999	Classified Salaries	1,646,111.55	3,529.51	0.00	15,000.74	1,432,611.52	21,879,682.89	0.00		24,976,936.21
3000-3999	Employee Benefits	2,107,877.71	310,068.88	0.00	126,002.00	4,060,790.29	53,586,724.73	0.00		60,191,463.61
4000-4999	Books and Supplies	90,897.29	330.50	0.00	12,139.32	30,604.02	774,503.37	0.00		908,474.50
5000-5999	Services and Other Operating Expenditures	939,919.34	22,509.61	0.00	1,467.92	458,947.20	86,510,381.32	0.00		87,933,225.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,382.86	0.00		6,382.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,681,376.13	1,021,487.21	0.00	362,101.99	12,595,613.33	239,229,155.74	0.00	0.00	260,889,734.40
7310	Transfers of Indirect Costs	6,492,585.15	0.00	0.00	2,424.75	110,527.51	395,234.59	0.00		7,000,772.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	66,633,839.45								66,633,839.45
	Total Indirect Costs	6,492,585.15	0.00	0.00	2,424.75	110,527.51	395,234.59	0.00	0.00	7,000,772.00
	TOTAL COSTS	14,173,961.28	1,021,487.21	0.00	364,526.74	12,706,140.84	239,624,390.33	0.00	0.00	267,890,506.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	546,334.89	241,684.12	0.00	8,425.12	3,657,186.07	4,155,934.01	0.00		8,609,564.21
2000-2999	Classified Salaries	174,533.25	102.11	0.00	672.95	1,078,707.16	3,378,556.88	0.00		4,632,572.35
3000-3999	Employee Benefits	258,698.63	71,068.04	0.00	988.50	1,718,720.90	8,808,875.95	0.00		10,858,352.02
4000-4999	Books and Supplies	2,730.88	0.00	0.00	7,798.21	18,278.10	51,448.16	0.00		80,255.35
5000-5999	Services and Other Operating Expenditures	0.00	12,525.00	0.00	0.00	411,437.19	9,311,559.71	0.00		9,735,521.90
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	982,297.65	325,379.27	0.00	17,884.78	6,884,329.42	25,706,374.71	0.00	0.00	33,916,265.83
7310	Transfers of Indirect Costs	804,139.29	0.00	0.00	2,263.78	4,798.30	47,876.29	0.00		859,077.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	804,139.29	0.00	0.00	2,263.78	4,798.30	47,876.29	0.00	0.00	859,077.66
	TOTAL BEFORE OBJECT 8980	1,786,436.94	325,379.27	0.00	20,148.56	6,889,127.72	25,754,251.00	0.00	0.00	34,775,343.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,481,997.13
	TOTAL COSTS									24,293,346.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,350,235.35	443,364.59	0.00	199,066.89	2,955,474.23	72,315,546.56	0.00		78,263,687.62
2000-2999	Classified Salaries	1,471,578.30	3,427.40	0.00	14,327.79	353,904.36	18,501,126.01	0.00		20,344,363.86
3000-3999	Employee Benefits	1,849,179.08	239,000.84	0.00	125,013.50	2,342,069.39	44,777,848.78	0.00		49,333,111.59
4000-4999	Books and Supplies	88,166.41	330.50	0.00	4,341.11	12,325.92	723,055.21	0.00		828,219.15
5000-5999	Services and Other Operating Expenditures	939,919.34	9,984.61	0.00	1,467.92	47,510.01	77,198,821.61	0.00		78,197,703.49
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	6,382.86	0.00		6,382.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,699,078.48	696,107.94	0.00	344,217.21	5,711,283.91	213,522,781.03	0.00	0.00	226,973,468.57
7310	Transfers of Indirect Costs	5,688,445.86	0.00	0.00	160.97	105,729.21	347,358.30	0.00		6,141,694.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	66,633,839.45								66,633,839.45
	Total Indirect Costs	5,688,445.86	0.00	0.00	160.97	105,729.21	347,358.30	0.00	0.00	6,141,694.34
	TOTAL BEFORE OBJECT 8980	12,387,524.34	696,107.94	0.00	344,378.18	5,817,013.12	213,870,139.33	0.00	0.00	233,115,162.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,481,997.13
	TOTAL COSTS									243,597,160.04
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	109,678.84	0.00	0.00	0.00	1,225,054.93	916,603.59	0.00		2,251,337.36
2000-2999	Classified Salaries	405,545.76	0.00	0.00	0.00	198,580.17	12,848,470.92	0.00		13,452,596.85
3000-3999	Employee Benefits	75,851.01	0.00	0.00	0.00	702,657.58	2,441,798.17	0.00		3,220,306.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	12,325.92	134,208.20	0.00		146,534.12
5000-5999	Services and Other Operating Expenditures	436,569.58	32.97	0.00	0.00	1,425.00	22,825,706.78	0.00		23,263,734.33
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,027,645.19	32.97	0.00	0.00	2,140,043.60	39,166,787.66	0.00	0.00	42,334,509.42
7310	Transfers of Indirect Costs	1,962.54	0.00	0.00	0.00	0.00	0.00	0.00		1,962.54
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,962.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,962.54
	TOTAL BEFORE OBJECT 8980	1,029,607.73	32.97	0.00	0.00	2,140,043.60	39,166,787.66	0.00	0.00	42,336,471.96

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,481,997.13
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									113,524,222.94
	TOTAL COSTS									166,342,692.03

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

SELPA: **Long Beach Unified (DL)**

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

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

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

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

SECTION 1 — Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

a. Has left the jurisdiction of the agency;

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

c. No longer needs the program of special education.

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

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

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

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

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

SELPA: **Long Beach Unified (DL)**

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

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

If (b) is greater than (a).

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

If (b) is less than (a).

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

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

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SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	247,843,159.00		
b. Less: Expenditures paid from federal sources	16,754,028.00		
c. Expenditures paid from state and local sources	231,089,131.00	310,230,999.49	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		310,230,999.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	231,089,131.00	310,230,999.49	(79,141,868.49)
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.			

	Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	247,843,159.00		
b. Less: Expenditures paid from federal sources	16,754,028.00		
c. Expenditures paid from state and local sources	231,089,131.00	310,230,999.49	
Add/Less: Adjustments and/or PCRA required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		310,230,999.49	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	231,089,131.00	310,230,999.49	
d. Special education unduplicated pupil count	9,704.00	11,399.00	
e. Per capita state and local expenditures (A2c/A2d)	23,813.80	27,215.63	(3,401.83)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

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B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	156,436,713.00	166,342,692.03	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		166,342,692.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	156,436,713.00	166,342,692.03	(9,905,979.03)

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

		Budget FY 2024-25	Comparison Year FY 2023-24	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	156,436,713.00	166,342,692.03	
	Add/Less: Adjustments required for MOE calculation			
	Comparison year's expenditures, adjusted for MOE calculation		166,342,692.03	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	156,436,713.00	166,342,692.03	
	b. Special education unduplicated pupil count	9,704.00	11,399.00	
	c. Per capita local expenditures (B2a/B2b)	16,120.85	14,592.74	1,528.10

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

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

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Contact Name	Telephone Number
Financial Services Officer	
Title	Email Address