

UNAUDITED ACTUALS

2022-2023





Board of Education

Santa Ana Unified School District

1601 East Chestnut Avenue, CA 92701-6322/714.558.5501

CAROLYN TORRES

President

Current Term: 2021-2024

ALFONSO ALVAREZ, Ed.D.

Vice President

Current Term: 2021-2024

HECTOR BUSTOS

Clerk

Current Term: 2023-2026

KATELYN BRAZER ACEVES

Member

Current Term: 2023-2026

RIGO RODRIGUEZ, Ph.D.

Member

Current Term: 2021-2024

Our Success, Our Passion

In August 2012, the Santa Ana Unified School district Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These Statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country, and a global society.

Success

Achievement

United

Service

Dedication

SAUSD

The Future Begins Here

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Introduction and Overview

Mission Statement

The Santa Ana Unified School District is dedicated to high academic achievement in a scholarly and supportive environment, ensuring that all students are prepared to accomplish their goals in life.

Vision Statement

The Santa Ana Unified School District is recognized as one of the leading American urban school districts, notable for the achievement of its students, the quality of its teachers, support staffs, and administrators, the engagement of its community, the clarity of its strategies, and the effectiveness and efficiency of its systems. The District is on the cutting edge of equipping all students to succeed in their life goals, in American society, and in the free-market economy.

Board of Education Priorities

- Student Achievement
- Social Emotional Wellness
- Public Health
- Family and Community Engagement
- Organizational Efficiency & Effectiveness

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2022-23 represent the District's financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

Definitions

Restricted Resources- Are those resources that are specified by the donor for specific uses.

Unrestricted Resourced- Are those resources whose uses are not subject to specific constraints and may be used for any purposes not prohibited by law.

Fund Balance- In governmental funds, the difference between assets and liabilities is reported as fund balance. The fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or is legally segregated for a specific future use, and therefore, cannot be appropriated. For example, Stores, Prepaid Expenditures, and Revolving Cash are not available for spending, so the portion of the fund balance represented by these items must be reserved.

The General Fund

The General Fund had an ending fund balance of $418 million. The following Balance Sheet represents the Districts Assets and Liabilities for 2022-23 as of June 30, 2023.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	247.6	218.1	465.7
Accounts Receivable	5.3	42.8	48.1
Due from Other Funds	4.8	0.2	5
Stores	1.1	0	1.1
Total Assets	258.8	261.1	519.9
Liabilities			
Accounts Payable	28.8	35.1	63.9
Due to Other Funds	5.6	2.6	8.2
Unearned Revenue	0.3	28.7	29
Deferred Inflows of Resources		0.5	0.5
Total Liabilities	34.7	66.9	101.6
Fund Balance	224.1	194.2	418.3

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: ______________________ Date of Meeting: Sep 12, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ______________________ 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:
Howard Marinier	Johnny Leuta
Name	Name
Executive Director, Business Services	Controller
Title	Title
(714) 966-4176	(714) 558-5895
Telephone	Telephone
hmarinier@ocde.us	johnny.leuta@sausd.us
E-mail Address	E-mail Address

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	56.31%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$336,557,384.66
	Appropriations Subject to Limit	$338,106,711.33
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	6.04%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Operating Funds
Unrestricted and Restricted

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	597,188,247.22	0.00	597,188,247.22	600,394,753.00	0.00	600,394,753.00	0.5%
2) Federal Revenue		8100-8299	127,160.13	128,143,317.63	128,270,477.76	136,300.00	52,341,727.54	52,478,027.54	-59.1%
3) Other State Revenue		8300-8599	18,634,346.73	237,728,514.14	256,362,860.87	14,875,857.46	131,436,059.03	146,311,916.49	-42.9%
4) Other Local Revenue		8600-8799	16,844,205.91	9,638,847.47	26,483,053.38	9,657,136.32	7,598,267.79	17,255,404.11	-34.8%
5) TOTAL, REVENUES			632,793,959.99	375,510,679.24	1,008,304,639.23	625,064,046.78	191,376,054.36	816,440,101.14	-19.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	236,592,274.91	135,037,538.10	371,629,813.01	247,362,904.85	110,031,880.22	357,394,785.07	-3.8%
2) Classified Salaries		2000-2999	75,650,554.63	61,453,212.03	137,103,766.66	74,967,691.42	61,375,161.09	136,342,852.51	-0.6%
3) Employee Benefits		3000-3999	106,559,684.08	98,845,989.30	205,405,673.38	131,380,579.81	104,853,802.08	236,234,381.89	15.0%
4) Books and Supplies		4000-4999	14,220,742.39	18,512,092.46	32,732,834.85	32,627,700.64	24,514,495.07	57,142,195.71	74.6%
5) Services and Other Operating Expenditures		5000-5999	54,678,229.31	38,139,662.65	92,817,891.96	69,595,512.01	31,675,741.30	101,271,253.31	9.1%
6) Capital Outlay		6000-6999	6,049,901.13	6,568,464.27	12,618,365.40	2,058,764.61	14,503,530.00	16,562,294.61	31.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,900,312.53	3,032,580.04	4,932,892.57	1,207,660.00	3,173,117.00	4,380,777.00	-11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,660,742.93)	8,242,749.99	(1,417,992.94)	(10,430,017.91)	7,935,454.53	(2,494,563.38)	75.9%
9) TOTAL, EXPENDITURES			485,990,956.05	369,832,288.84	855,823,244.89	548,770,795.43	358,063,181.29	906,833,976.72	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,803,003.94	5,678,390.40	152,481,394.34	76,293,251.35	(166,687,126.93)	(90,393,875.58)	-159.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,384,557.21	2,387,374.58	8,771,931.79	5,697,559.53	0.00	5,697,559.53	-35.0%
2) Other Sources/Uses									
a) Sources		8930-8979	2,384,007.73	196,027.98	2,580,035.71	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(107,422,442.22)	107,422,442.22	0.00	(131,593,098.94)	131,593,098.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(111,422,991.70)	105,231,095.62	(6,191,896.08)	(137,290,658.47)	131,593,098.94	(5,697,559.53)	-8.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,380,012.24	110,909,486.02	146,289,498.26	(60,997,407.12)	(35,094,027.99)	(96,091,435.11)	-165.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	188,725,281.36	86,865,426.32	275,590,707.68	224,016,985.54	194,246,358.80	418,263,344.34	51.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			188,725,281.36	86,865,426.32	275,590,707.68	224,016,985.54	194,246,358.80	418,263,344.34	51.8%
d) Other Restatements		9795	(88,308.06)	(3,528,553.54)	(3,616,861.60)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,636,973.30	83,336,872.78	271,973,846.08	224,016,985.54	194,246,358.80	418,263,344.34	53.8%
2) Ending Balance, June 30 (E + F1e)			224,016,985.54	194,246,358.80	418,263,344.34	163,019,578.42	159,152,330.81	322,171,909.23	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Stores		9712	1,102,280.30	0.00	1,102,280.30	1,000,000.00	0.00	1,000,000.00	-9.3%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	194,246,358.80	194,246,358.80	0.00	159,152,330.81	159,152,330.81	-18.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	117,390,146.65	0.00	117,390,146.65	72,309,665.09	0.00	72,309,665.09	-38.4%
General Fund Mitigation for Declining Enrollment	0000	9760	*105,390,146.65*		*105,390,146.65*			*0.00*	
Pending Claim Liability	0000	9760	*12,000,000.00*		*12,000,000.00*			*0.00*	
General Fund Mitigation for Declining Enrollment	0000	9760			*0.00*	*60,309,665.09*		*60,309,665.09*	
Pending Claim Liability	0000	9760			*0.00*	*12,000,000.00*		*12,000,000.00*	
d) Assigned									
Other Assignments		9780	88,082,655.06	0.00	88,082,655.06	71,269,282.60	0.00	71,269,282.60	-19.1%
010033 Godinez Rental Fees	0000	9780	*130,282.25*		*130,282.25*			*0.00*	
010051 PARS 2018	0000	9780	*12,461,485.11*		*12,461,485.11*			*0.00*	
010052 Walker/Roosevelt Joint Use	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
010053 Family and Community Engagement (FACE)	0000	9780	*258,673.44*		*258,673.44*			*0.00*	
010072 SPED Early Intervention Preschool Grant	0000	9780	*3,990,861.01*		*3,990,861.01*			*0.00*	
010076 E-Rate Category 2	0000	9780	*12,553,937.98*		*12,553,937.98*			*0.00*	
010803 Instructional Materials	0000	9780	*23,975,173.20*		*23,975,173.20*			*0.00*	
010910 Technology Refresh	0000	9780	*2,180,538.37*		*2,180,538.37*			*0.00*	
Fair Market Value	0000	9780	*(352,768.67)*		*(352,768.67)*			*0.00*	
Fiscal Stabilization	0000	9780	*32,584,472.37*		*32,584,472.37*			*0.00*	
010033 Godinez Rental Fees	0000	9780			*0.00*	*120,282.25*		*120,282.25*	
010051 PARS 2018	0000	9780			*0.00*	*8,307,656.74*		*8,307,656.74*	
010052 Walker/Roosevelt Joint Use	0000	9780			*0.00*	*350,000.00*		*350,000.00*	

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010053 Family and Community Engagement (FACE)	0000	9780			*0.00*	*315,629.69*		*315,629.69*	
010076 E-Rate Category 2	0000	9780			*0.00*	*12,553,937.98*		*12,553,937.98*	
010803 Instructional Materials	0000	9780			*0.00*	*1,564,577.20*		*1,564,577.20*	
010910 Technology Refresh	0000	9780			*0.00*	*1,680,538.37*		*1,680,538.37*	
Fiscal Stabilization	0000	9780			*0.00*	*46,376,660.37*		*46,376,660.37*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,291,903.53	0.00	17,291,903.53	18,250,630.73	0.00	18,250,630.73	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	250,860,257.64	217,941,665.72	468,801,923.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,655,788.71)	0.00	(4,655,788.71)				
b) in Banks		9120	1,242,195.02	121,368.05	1,363,563.07				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,283,429.53	42,301,877.31	47,585,306.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,801,373.36	262,187.76	5,063,561.12				
6) Stores		9320	1,102,280.30	0.00	1,102,280.30				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	494,814.02	494,814.02				
10) TOTAL, ASSETS			258,783,747.14	261,121,912.86	519,905,660.00				
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	28,826,171.74	21,094,585.37	49,920,757.11				
2) Due to Grantor Governments		9590	0.00	13,960,033.92	13,960,033.92				
3) Due to Other Funds		9610	5,626,749.45	2,647,505.00	8,274,254.45				
4) Current Loans		9640	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
5) Unearned Revenue		9650	313,840.41	28,686,533.87	29,000,374.28				
6) TOTAL, LIABILITIES			34,766,761.60	66,388,658.16	101,155,419.76				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	486,895.90	486,895.90				
2) TOTAL, DEFERRED INFLOWS			0.00	486,895.90	486,895.90				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			224,016,985.54	194,246,358.80	418,263,344.34				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	374,464,228.00	0.00	374,464,228.00	324,824,279.99	0.00	324,824,279.99	-13.3%
Education Protection Account State Aid - Current Year		8012	35,790,715.00	0.00	35,790,715.00	101,599,977.00	0.00	101,599,977.00	183.9%
State Aid - Prior Years		8019	1,151,875.00	0.00	1,151,875.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	546,488.01	0.00	546,488.01	546,489.00	0.00	546,489.00	0.0%
Timber Yield Tax		8022	.10	0.00	.10	.01	0.00	.01	-90.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	120,618,163.74	0.00	120,618,163.74	121,907,961.00	0.00	121,907,961.00	1.1%
Unsecured Roll Taxes		8042	7,710,316.81	0.00	7,710,316.81	7,915,769.00	0.00	7,915,769.00	2.7%
Prior Years' Taxes		8043	2,104,987.99	0.00	2,104,987.99	2,078,041.00	0.00	2,078,041.00	-1.3%
Supplemental Taxes		8044	12,524,055.36	0.00	12,524,055.36	11,222,926.00	0.00	11,222,926.00	-10.4%
Education Revenue Augmentation Fund (ERAF)		8045	47,372,119.00	0.00	47,372,119.00	48,230,447.00	0.00	48,230,447.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,266,745.21	0.00	20,266,745.21	20,102,581.00	0.00	20,102,581.00	-0.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			622,549,694.22	0.00	622,549,694.22	638,428,471.00	0.00	638,428,471.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(10,000,000.00)		(10,000,000.00)	900.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Transfers to Charter Schools in Lieu of Property Taxes		8096	(24,361,447.00)	0.00	(24,361,447.00)	(28,033,718.00)	0.00	(28,033,718.00)	15.1%
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			597,188,247.22	0.00	597,188,247.22	600,394,753.00	0.00	600,394,753.00	0.5%
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	9,335,922.74	9,335,922.74	0.00	9,318,927.00	9,318,927.00	-0.2%
Special Education Discretionary Grants		8182	0.00	1,330,452.96	1,330,452.96	0.00	1,207,651.00	1,207,651.00	-9.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		17,359,430.59	17,359,430.59		17,903,983.73	17,903,983.73	3.1%
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		1,219,029.22	1,219,029.22		1,536,696.00	1,536,696.00	26.1%
Title III, Part A, Immigrant Student Program	4201	8290		27,337.01	27,337.01		108,731.44	108,731.44	297.7%
Title III, Part A, English Learner Program	4203	8290		3,153,703.92	3,153,703.92		2,112,439.00	2,112,439.00	-33.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,864,752.62	6,864,752.62		5,001,972.56	5,001,972.56	-27.1%
Career and Technical Education	3500-3599	8290		413,144.00	413,144.00		418,278.00	418,278.00	1.2%
All Other Federal Revenue	All Other	8290	127,160.13	88,439,544.57	88,566,704.70	136,300.00	14,733,048.81	14,869,348.81	-83.2%
TOTAL, FEDERAL REVENUE			127,160.13	128,143,317.63	128,270,477.76	136,300.00	52,341,727.54	52,478,027.54	-59.1%
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									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Current Year	6500	8311		38,771,964.00	38,771,964.00		35,512,341.00	35,512,341.00	-8.4%
Prior Years	6500	8319		535,892.00	535,892.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	489,631.00	489,631.00	0.00	489,631.00	489,631.00	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	5,671,586.00	5,671,586.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,681,124.00	0.00	1,681,124.00	1,839,910.00	0.00	1,839,910.00	9.4%
Lottery - Unrestricted and Instructional Materials		8560	8,536,505.88	4,290,303.10	12,826,808.98	6,184,600.00	2,437,460.00	8,622,060.00	-32.8%
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		9,812,309.52	9,812,309.52		9,812,309.52	9,812,309.52	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,517,244.67	1,517,244.67		1,778,303.00	1,778,303.00	17.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		278,719.88	278,719.88		0.00	0.00	-100.0%
All Other State Revenue	All Other	8590	8,416,716.85	176,360,863.97	184,777,580.82	6,851,347.46	81,406,014.51	88,257,361.97	-52.2%
TOTAL, OTHER STATE REVENUE			18,634,346.73	237,728,514.14	256,362,860.87	14,875,857.46	131,436,059.03	146,311,916.49	-42.9%
OTHER LOCAL REVENUE									
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	63,353.89	63,353.89	0.00	60,000.00	60,000.00	-5.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	14,230.29	0.00	14,230.29	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	808,030.75	1,118,461.72	1,926,492.47	573,010.82	990,730.00	1,563,740.82	-18.8%
Interest		8660	9,888,370.61	12,940.33	9,901,310.94	4,000,000.00	0.00	4,000,000.00	-59.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(352,768.67)	0.00	(352,768.67)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	229,548.13	229,548.13	0.00	187,000.00	187,000.00	-18.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,660,916.43	6,119,914.80	10,780,831.23	4,008,573.00	4,986,338.79	8,994,911.79	-16.6%
Tuition		8710	1,825,426.50	2,094,628.60	3,920,055.10	1,075,552.50	1,374,199.00	2,449,751.50	-37.5%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			16,844,205.91	9,638,847.47	26,483,053.38	9,657,136.32	7,598,267.79	17,255,404.11	-34.8%
TOTAL, REVENUES			632,793,959.99	375,510,679.24	1,008,304,639.23	625,064,046.78	191,376,054.36	816,440,101.14	-19.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	191,880,651.78	94,993,163.95	286,873,815.73	200,353,606.85	66,782,240.63	267,135,847.48	-6.9%
Certificated Pupil Support Salaries		1200	12,226,985.18	22,992,138.01	35,219,123.19	15,111,410.63	21,531,924.16	36,643,334.79	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,118,729.97	5,192,828.13	30,311,558.10	24,432,730.79	5,153,269.79	29,586,000.58	-2.4%
Other Certificated Salaries		1900	7,365,907.98	11,859,408.01	19,225,315.99	7,465,156.58	16,564,445.64	24,029,602.22	25.0%
TOTAL, CERTIFICATED SALARIES			236,592,274.91	135,037,538.10	371,629,813.01	247,362,904.85	110,031,880.22	357,394,785.07	-3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,063,165.92	36,547,768.43	42,610,934.35	7,992,628.36	39,516,751.42	47,509,379.78	11.5%
Classified Support Salaries		2200	27,727,639.27	11,769,085.56	39,496,724.83	25,792,494.28	11,103,443.84	36,895,938.12	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	5,085,583.36	4,641,723.71	9,727,307.07	5,427,614.50	4,930,231.00	10,357,845.50	6.5%
Clerical, Technical and Office Salaries		2400	26,658,178.35	3,939,323.70	30,597,502.05	26,096,199.71	3,436,694.97	29,532,894.68	-3.5%
Other Classified Salaries		2900	10,115,987.73	4,555,310.63	14,671,298.36	9,658,754.57	2,388,039.86	12,046,794.43	-17.9%
TOTAL, CLASSIFIED SALARIES			75,650,554.63	61,453,212.03	137,103,766.66	74,967,691.42	61,375,161.09	136,342,852.51	-0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	43,012,504.10	52,287,814.89	95,300,318.99	46,708,978.81	50,275,229.32	96,984,208.13	1.8%
PERS		3201-3202	15,952,592.82	15,297,548.53	31,250,141.35	18,211,662.85	15,546,508.36	33,758,171.21	8.0%
OASDI/Medicare/Alternative		3301-3302	8,479,983.89	6,925,312.00	15,405,295.89	8,918,857.59	6,590,292.81	15,509,150.40	0.7%
Health and Welfare Benefits		3401-3402	38,426,962.98	23,376,283.59	61,803,246.57	46,315,424.47	26,510,172.04	72,825,596.51	17.8%
Unemployment Insurance		3501-3502	687,640.29	959,030.29	1,646,670.58	206,693.15	113,216.89	319,910.04	-80.6%
Workers' Compensation		3601-3602	0.00	0.00	0.00	4,375,334.51	2,319,827.15	6,695,161.66	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	6,643,628.43	3,498,555.51	10,142,183.94	New
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			106,559,684.08	98,845,989.30	205,405,673.38	131,380,579.81	104,853,802.08	236,234,381.89	15.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,002,814.92	1,002,814.92	15,825,000.00	1,722,107.21	17,547,107.21	1,649.8%
Books and Other Reference Materials		4200	6,814.12	298,912.24	305,726.36	14,650.00	161,016.36	175,666.36	-42.5%
Materials and Supplies		4300	6,624,541.27	13,606,782.33	20,231,323.60	10,017,612.40	17,778,412.89	27,796,025.29	37.4%
Noncapitalized Equipment		4400	7,095,843.66	3,542,209.93	10,638,053.59	6,280,438.24	4,849,458.61	11,129,896.85	4.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Food		4700	493,543.34	61,373.04	554,916.38	490,000.00	3,500.00	493,500.00	-11.1%
TOTAL, BOOKS AND SUPPLIES			14,220,742.39	18,512,092.46	32,732,834.85	32,627,700.64	24,514,495.07	57,142,195.71	74.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	14,930,551.77	16,677,532.52	31,608,084.29	16,754,014.16	13,893,574.15	30,647,588.31	-3.0%
Travel and Conferences		5200	950,033.24	867,117.18	1,817,150.42	1,261,475.34	697,446.86	1,958,922.20	7.8%
Dues and Memberships		5300	418,747.73	9,393.60	428,141.33	977,285.00	12,500.00	989,785.00	131.2%
Insurance		5400 - 5450	5,434,891.02	0.00	5,434,891.02	5,560,425.01	0.00	5,560,425.01	2.3%
Operations and Housekeeping Services		5500	12,661,000.52	220,844.14	12,881,844.66	13,475,912.00	15,000.00	13,490,912.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,556,595.78	4,097,721.86	6,654,317.64	3,761,718.60	3,851,984.22	7,613,702.82	14.4%
Transfers of Direct Costs		5710	(853,886.81)	853,886.81	0.00	(316,136.48)	316,136.48	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,300.80	0.00	26,300.80	84,140.00	0.00	84,140.00	219.9%
Professional/Consulting Services and Operating Expenditures		5800	16,504,221.92	15,413,006.59	31,917,228.51	26,398,068.38	12,822,069.59	39,220,137.97	22.9%
Communications		5900	2,049,773.34	159.95	2,049,933.29	1,638,610.00	67,030.00	1,705,640.00	-16.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,678,229.31	38,139,662.65	92,817,891.96	69,595,512.01	31,675,741.30	101,271,253.31	9.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,321,298.38	5,331,452.32	7,652,750.70	807,455.60	12,803,530.00	13,610,985.60	77.9%
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	1,012,669.79	915,282.31	1,927,952.10	651,309.01	1,700,000.00	2,351,309.01	22.0%
Equipment Replacement		6500	331,925.23	125,701.66	457,626.89	600,000.00	0.00	600,000.00	31.1%
Lease Assets		6600	830,139.75	0.00	830,139.75	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	1,553,867.98	196,027.98	1,749,895.96	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			6,049,901.13	6,568,464.27	12,618,365.40	2,058,764.61	14,503,530.00	16,562,294.61	31.3%
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	0.00	(56.00)	(56.00)	0.00	7,000.00	7,000.00	-12,600.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	121,133.00	121,133.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	1,142,827.00	2,708,252.15	3,851,079.15	1,207,660.00	3,166,117.00	4,373,777.00	13.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	85,803.28	7,431.53	93,234.81	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	671,682.25	195,819.36	867,501.61	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,900,312.53	3,032,580.04	4,932,892.57	1,207,660.00	3,173,117.00	4,380,777.00	-11.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,242,749.99)	8,242,749.99	0.00	(7,935,454.53)	7,935,454.53	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,417,992.94)	0.00	(1,417,992.94)	(2,494,563.38)	0.00	(2,494,563.38)	75.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,660,742.93)	8,242,749.99	(1,417,992.94)	(10,430,017.91)	7,935,454.53	(2,494,563.38)	75.9%
TOTAL, EXPENDITURES			485,990,956.05	369,832,288.84	855,823,244.89	548,770,795.43	358,063,181.29	906,833,976.72	6.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	31,473.07	0.00	31,473.07	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Special Reserve Fund		7612	2,264,629.00	0.00	2,264,629.00	1,504,960.00	0.00	1,504,960.00	-33.5%
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	6,563.47	0.00	6,563.47	10,000.00	0.00	10,000.00	52.4%
Other Authorized Interfund Transfers Out		7619	4,081,891.67	2,387,374.58	6,469,266.25	4,182,599.53	0.00	4,182,599.53	-35.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,384,557.21	2,387,374.58	8,771,931.79	5,697,559.53	0.00	5,697,559.53	-35.0%
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	1,553,867.98	196,027.98	1,749,895.96	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	830,139.75	0.00	830,139.75	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,384,007.73	196,027.98	2,580,035.71	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(107,503,490.31)	107,503,490.31	0.00	(131,674,147.03)	131,674,147.03	0.00	0.0%
Contributions from Restricted Revenues		8990	81,048.09	(81,048.09)	0.00	81,048.09	(81,048.09)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(107,422,442.22)	107,422,442.22	0.00	(131,593,098.94)	131,593,098.94	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(111,422,991.70)	105,231,095.62	(6,191,896.08)	(137,290,658.47)	131,593,098.94	(5,697,559.53)	-8.0%

			2022-23 Unaudited Actuals			2023-24 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	597,188,247.22	0.00	597,188,247.22	600,394,753.00	0.00	600,394,753.00	0.5%
2) Federal Revenue		8100-8299	127,160.13	128,143,317.63	128,270,477.76	136,300.00	52,341,727.54	52,478,027.54	-59.1%
3) Other State Revenue		8300-8599	18,634,346.73	237,728,514.14	256,362,860.87	14,875,857.46	131,436,059.03	146,311,916.49	-42.9%
4) Other Local Revenue		8600-8799	16,844,205.91	9,638,847.47	26,483,053.38	9,657,136.32	7,598,267.79	17,255,404.11	-34.8%
5) TOTAL, REVENUES			632,793,959.99	375,510,679.24	1,008,304,639.23	625,064,046.78	191,376,054.36	816,440,101.14	-19.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		275,923,723.30	234,122,820.47	510,046,543.77	324,766,132.48	218,332,497.34	543,098,629.82	6.5%
2) Instruction - Related Services	2000-2999		61,363,038.53	47,727,107.78	109,090,146.31	65,883,104.83	49,023,715.36	114,906,820.19	5.3%
3) Pupil Services	3000-3999		41,540,735.24	45,415,579.00	86,956,314.24	51,417,065.32	40,613,402.22	92,030,467.54	5.8%
4) Ancillary Services	4000-4999		10,840,893.52	318,894.60	11,159,788.12	11,529,703.37	897,559.06	12,427,262.43	11.4%
5) Community Services	5000-5999		312,081.02	104.00	312,185.02	194,382.49	142.00	194,524.49	-37.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		41,637,511.12	9,434,448.41	51,071,959.53	41,997,660.96	9,127,255.83	51,124,916.79	0.1%
8) Plant Services	8000-8999		52,460,554.29	29,780,754.54	82,241,308.83	51,765,621.98	36,895,492.48	88,661,114.46	7.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,912,419.03	3,032,580.04	4,944,999.07	1,217,124.00	3,173,117.00	4,390,241.00	-11.2%
10) TOTAL, EXPENDITURES			485,990,956.05	369,832,288.84	855,823,244.89	548,770,795.43	358,063,181.29	906,833,976.72	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			146,803,003.94	5,678,390.40	152,481,394.34	76,293,251.35	(166,687,126.93)	(90,393,875.58)	-159.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,384,557.21	2,387,374.58	8,771,931.79	5,697,559.53	0.00	5,697,559.53	-35.0%
2) Other Sources/Uses									
a) Sources		8930-8979	2,384,007.73	196,027.98	2,580,035.71	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(107,422,442.22)	107,422,442.22	0.00	(131,593,098.94)	131,593,098.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(111,422,991.70)	105,231,095.62	(6,191,896.08)	(137,290,658.47)	131,593,098.94	(5,697,559.53)	-8.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,380,012.24	110,909,486.02	146,289,498.26	(60,997,407.12)	(35,094,027.99)	(96,091,435.11)	-165.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	188,725,281.36	86,865,426.32	275,590,707.68	224,016,985.54	194,246,358.80	418,263,344.34	51.8%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,725,281.36	86,865,426.32	275,590,707.68	224,016,985.54	194,246,358.80	418,263,344.34	51.8%
d) Other Restatements		9795	(88,308.06)	(3,528,553.54)	(3,616,861.60)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,636,973.30	83,336,872.78	271,973,846.08	224,016,985.54	194,246,358.80	418,263,344.34	53.8%
2) Ending Balance, June 30 (E + F1e)			224,016,985.54	194,246,358.80	418,263,344.34	163,019,578.42	159,152,330.81	322,171,909.23	-23.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Stores		9712	1,102,280.30	0.00	1,102,280.30	1,000,000.00	0.00	1,000,000.00	-9.3%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	194,246,358.80	194,246,358.80	0.00	159,152,330.81	159,152,330.81	-18.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	117,390,146.65	0.00	117,390,146.65	72,309,665.09	0.00	72,309,665.09	-38.4%
General Fund Mitigation for Declining Enrollment	0000	9760	*105,390,146.65*		*105,390,146.65*			*0.00*	
Pending Claim Liability	0000	9760	*12,000,000.00*		*12,000,000.00*			*0.00*	
General Fund Mitigation for Declining Enrollment	0000	9760			*0.00*	*60,309,665.09*		*60,309,665.09*	
Pending Claim Liability	0000	9760			*0.00*	*12,000,000.00*		*12,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	88,082,655.06	0.00	88,082,655.06	71,269,282.60	0.00	71,269,282.60	-19.1%
010033 Godinez Rental Fees	0000	9780	*130,282.25*		*130,282.25*			*0.00*	
010051 PARS 2018	0000	9780	*12,461,485.11*		*12,461,485.11*			*0.00*	
010052 Walker/Roosevelt Joint Use	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
010053 Family and Community Engagement (FACE)	0000	9780	*258,673.44*		*258,673.44*			*0.00*	
010072 SPED Early Intervention Preschool Grant	0000	9780	*3,990,861.01*		*3,990,861.01*			*0.00*	
010076 E-Rate Category 2	0000	9780	*12,553,937.98*		*12,553,937.98*			*0.00*	
010803 Instructional Materials	0000	9780	*23,975,173.20*		*23,975,173.20*			*0.00*	
010910 Technology Refresh	0000	9780	*2,180,538.37*		*2,180,538.37*			*0.00*	
Fair Market Value	0000	9780	*(352,768.67)*		*(352,768.67)*			*0.00*	
Fiscal Stabilization	0000	9780	*32,584,472.37*		*32,584,472.37*			*0.00*	
010033 Godinez Rental Fees	0000	9780			*0.00*	*120,282.25*		*120,282.25*	
010051 PARS 2018	0000	9780			*0.00*	*8,307,656.74*		*8,307,656.74*	

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
010052 Walker/Roosevelt Joint Use	0000	9780			*0.00*	*350,000.00*		*350,000.00*	
010053 Family and Community Engagement (FACE)	0000	9780			*0.00*	*315,629.69*		*315,629.69*	
010076 E-Rate Category 2	0000	9780			*0.00*	*12,553,937.98*		*12,553,937.98*	
010803 Instructional Materials	0000	9780			*0.00*	*1,564,577.20*		*1,564,577.20*	
010910 Technology Refresh	0000	9780			*0.00*	*1,680,538.37*		*1,680,538.37*	
Fiscal Stabilization	0000	9780			*0.00*	*46,376,660.37*		*46,376,660.37*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	17,291,903.53	0.00	17,291,903.53	18,250,630.73	0.00	18,250,630.73	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	44,992,207.61	56,690,916.08
6211	Literacy Coaches and Reading Specialists Grant Program	1,270,895.00	1,270,895.00
6266	Educator Effectiveness, FY 2021-22	7,955,737.69	5,074,002.18
6300	Lottery: Instructional Materials	6,626,928.41	6,637,281.20
6318	Antibias Education Grant	199,993.00	199,993.00
6332	CA Community Schools Partnership Act - Implementation Grant	5,400,335.58	3,945,031.99
6546	Mental Health-Related Services	1,035,573.90	7,485.03
6547	Special Education Early Intervention Preschool Grant	4,736,822.00	7,045,611.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,006,785.28	13,875,361.01
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	5,671,586.00	5,671,586.00
7085	Learning Communities for School Success Program	1,999,998.00	1,265,343.48
7311	Classified School Employee Professional Development Block Grant	22,556.92	0.00
7388	SB 117 COVID-19 LEA Response Funds	186,101.09	186,101.09
7412	A-G Access/Success Grant	3,300,859.47	1,814,006.72
7413	A-G Learning Loss Mitigation Grant	1,391,314.00	317,400.00
7425	Expanded Learning Opportunities (ELO) Grant	11,422,463.24	1,180,051.71
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,099,197.28	1,129,919.73
7435	Learning Recovery Emergency Block Grant	64,106,595.00	40,995,552.35
7810	Other Restricted State	317,621.58	102,964.29
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,793,560.57	5,208,230.04
9010	Other Restricted Local	5,709,227.18	6,534,598.91
Total, Restricted Balance		194,246,358.80	159,152,330.81

Student Activity Special Revenue Fund

Artwork created by the Santa Ana Unified School District Students.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	3,104,999.88	0.00	-100.0%
5) TOTAL, REVENUES			3,104,999.88	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	3,106,370.98	0.00	-100.0%
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			3,106,370.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,371.10)	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)			(1,371.10)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,208.98	2,093,837.88	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,208.98	2,093,837.88	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,208.98	2,093,837.88	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,093,837.88	2,093,837.88	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	2,093,837.88	2,093,837.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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	2,093,837.88		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,093,837.88		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,093,837.88		
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	3,104,999.88	0.00	-100.0%
TOTAL, REVENUES			3,104,999.88	0.00	-100.0%
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	3,106,370.98	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,106,370.98	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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	2022-23 Unaudited Actuals	2023-24 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			3,106,370.98	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	3,104,999.88	0.00	-100.0%
5) TOTAL, REVENUES			3,104,999.88	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,106,370.98	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,106,370.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,371.10)	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)			(1,371.10)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,095,208.98	2,093,837.88	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,095,208.98	2,093,837.88	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,095,208.98	2,093,837.88	-0.1%
2) Ending Balance, June 30 (E + F1e)			2,093,837.88	2,093,837.88	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	2,093,837.88	2,093,837.88	0.0%
c) Committed					

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

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	2,093,837.88	2,093,837.88
Total, Restricted Balance		2,093,837.88	2,093,837.88

Charter Schools Special Revenue Fund

Artwork created by a Santa Ana Unified School District Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,527,441.00	4,526,353.00	0.0%
2) Federal Revenue		8100-8299	988,461.60	355,261.97	-64.1%
3) Other State Revenue		8300-8599	2,215,446.86	539,524.84	-75.6%
4) Other Local Revenue		8600-8799	48,748.02	30,000.00	-38.5%
5) TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,404,966.48	2,936,475.63	-13.8%
2) Classified Salaries		2000-2999	651,308.70	671,721.00	3.1%
3) Employee Benefits		3000-3999	1,558,363.29	1,619,281.71	3.9%
4) Books and Supplies		4000-4999	216,240.42	702,552.90	224.9%
5) Services and Other Operating Expenditures		5000-5999	421,532.22	285,147.00	-32.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	317,176.46	43,742.21	-86.2%
9) TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,210,509.91	(807,780.64)	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	172,483.17	195,699.53	13.5%
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			172,483.17	195,699.53	13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,382,993.08	(612,081.11)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,342,870.24	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,342,870.24	68.3%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,342,870.24	70.6%
2) Ending Balance, June 30 (E + F1e)			3,342,870.24	2,730,789.13	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,793,918.85	1,327,471.76	-26.0%
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	1,548,951.39	1,403,317.37	-9.4%
Fiscal Stabilization	0000	9780	*1,552,298.62*		
Fair Value of Investments	0000	9780	*(3,347.23)*		
Fiscal Stabilization	0000	9780		*1,383,703.00*	
Fair Value of Investments	0000	9780		*19,614.37*	
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	2,312,055.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,961.60)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	474,660.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,449,161.49		
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			4,212,916.32		
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	81,370.82		
2) Due to Grantor Governments		9590	82,350.00		
3) Due to Other Funds		9610	621,485.44		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	84,839.82		
6) TOTAL, LIABILITIES			870,046.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,342,870.24		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,988,538.00	3,211,905.00	7.5%
Education Protection Account State Aid - Current Year		8012	60,510.00	60,490.00	0.0%
State Aid - Prior Years		8019	291,070.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,187,323.00	1,253,958.00	5.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,527,441.00	4,526,353.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	50,624.90	64,078.87	26.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	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	937,836.70	291,183.10	-69.0%
TOTAL, FEDERAL REVENUE			988,461.60	355,261.97	-64.1%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,585.00	10,913.00	13.9%
Lottery - Unrestricted and Instructional Materials		8560	105,549.02	65,886.00	-37.6%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,896,830.00	259,243.00	-86.3%
TOTAL, OTHER STATE REVENUE			2,215,446.86	539,524.84	-75.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,828.79	30,000.00	-41.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,347.23)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,266.46	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,748.02	30,000.00	-38.5%
TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,540,294.23	2,429,262.75	-4.4%
Certificated Pupil Support Salaries		1200	113,303.21	109,503.00	-3.4%
Certificated Supervisors' and Administrators' Salaries		1300	364,968.78	338,221.38	-7.3%
Other Certificated Salaries		1900	386,400.26	59,488.50	-84.6%
TOTAL, CERTIFICATED SALARIES			3,404,966.48	2,936,475.63	-13.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,802.00	113,480.00	132.5%
Classified Support Salaries		2200	151,711.42	142,510.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	283,027.96	291,246.00	2.9%
Other Classified Salaries		2900	167,767.32	124,485.00	-25.8%
TOTAL, CLASSIFIED SALARIES			651,308.70	671,721.00	3.1%
EMPLOYEE BENEFITS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
STRS		3101-3102	864,858.53	804,581.37	-7.0%
PERS		3201-3202	157,240.82	159,760.90	1.6%
OASDI/Medicare/Alternative		3301-3302	98,273.67	98,097.87	-0.2%
Health and Welfare Benefits		3401-3402	418,087.49	431,395.10	3.2%
Unemployment Insurance		3501-3502	19,902.78	2,238.71	-88.8%
Workers' Compensation		3601-3602	0.00	48,678.46	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	74,529.30	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,558,363.29	1,619,281.71	3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,063.12	0.00	-100.0%
Materials and Supplies		4300	127,648.69	654,552.90	412.8%
Noncapitalized Equipment		4400	75,528.61	48,000.00	-36.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			216,240.42	702,552.90	224.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	155,529.26	16,000.00	-89.7%
Travel and Conferences		5200	16,339.47	40,950.00	150.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	105,927.15	92,397.00	-12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,981.12	10,000.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,067.34	15,000.00	112.2%
Professional/Consulting Services and Operating Expenditures		5800	126,687.88	110,800.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			421,532.22	285,147.00	-32.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	317,176.46	43,742.21	-86.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			317,176.46	43,742.21	-86.2%
TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	172,483.17	195,699.53	13.5%
(a) TOTAL, INTERFUND TRANSFERS IN			172,483.17	195,699.53	13.5%
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%
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)			172,483.17	195,699.53	13.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,527,441.00	4,526,353.00	0.0%
2) Federal Revenue		8100-8299	988,461.60	355,261.97	-64.1%
3) Other State Revenue		8300-8599	2,215,446.86	539,524.84	-75.6%
4) Other Local Revenue		8600-8799	48,748.02	30,000.00	-38.5%
5) TOTAL, REVENUES			7,780,097.48	5,451,139.81	-29.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,241,747.99	4,515,510.79	6.5%
2) Instruction - Related Services	2000-2999		1,476,306.34	1,062,466.06	-28.0%
3) Pupil Services	3000-3999		152,535.38	243,317.16	59.5%
4) Ancillary Services	4000-4999		52,701.71	78,625.50	49.2%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		317,830.73	44,542.21	-86.0%
8) Plant Services	8000-8999		328,465.42	314,458.73	-4.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,569,587.57	6,258,920.45	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,210,509.91	(807,780.64)	-166.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	172,483.17	195,699.53	13.5%
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			172,483.17	195,699.53	13.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,382,993.08	(612,081.11)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,986,274.16	3,342,870.24	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,986,274.16	3,342,870.24	68.3%
d) Other Restatements		9795	(26,397.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,959,877.16	3,342,870.24	70.6%
2) Ending Balance, June 30 (E + F1e)			3,342,870.24	2,730,789.13	-18.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,793,918.85	1,327,471.76	-26.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,548,951.39	1,403,317.37	-9.4%
Fiscal Stabilization	0000	9780	*1,552,298.62*		
Fair Value of Investments	0000	9780	*(3,347.23)*		
Fiscal Stabilization	0000	9780		*1,383,703.00*	
Fair Value of Investments	0000	9780		*19,614.37*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	247,683.00	104,346.00
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	85,986.00	85,986.00
6300	Lottery: Instructional Materials	159,722.95	178,348.95
6500	Special Education	0.00	.56
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	168,293.89	120,676.96
7311	Classified School Employee Professional Development Block Grant	1,097.00	1,097.00
7412	A-G Access/Success Grant	7,546.49	7,546.49
7413	A-G Learning Loss Mitigation Grant	51,993.56	33,391.88
7425	Expanded Learning Opportunities (ELO) Grant	97,491.81	16,921.77
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	26,320.00	26,320.00
7435	Learning Recovery Emergency Block Grant	489,523.00	298,512.00
7810	Other Restricted State	3,937.00	0.00
9010	Other Restricted Local	4,324.15	4,324.15
Total, Restricted Balance		1,793,918.85	1,327,471.76

Child Development Fund

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	18,847,611.31	18,651,030.00	-1.0%
4) Other Local Revenue		8600-8799	81,206.41	55,000.00	-32.3%
5) TOTAL, REVENUES			18,928,817.72	18,706,030.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	563,768.72	626,843.00	11.2%
2) Classified Salaries		2000-2999	9,510,452.00	9,587,094.00	0.8%
3) Employee Benefits		3000-3999	4,991,006.37	6,074,407.64	21.7%
4) Books and Supplies		4000-4999	1,268,606.98	127,878.61	-89.9%
5) Services and Other Operating Expenditures		5000-5999	1,366,971.26	911,000.41	-33.4%
6) Capital Outlay		6000-6999	295,084.34	200,000.00	-32.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	936,055.14	1,163,806.34	24.3%
9) TOTAL, EXPENDITURES			18,931,944.81	18,691,030.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,127.09)	15,000.00	-579.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,473.07	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,473.07	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,345.98	15,000.00	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,241,937.44	1,270,283.42	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,241,937.44	1,270,283.42	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,241,937.44	1,270,283.42	2.3%
2) Ending Balance, June 30 (E + F1e)			1,270,283.42	1,285,283.42	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,297,572.07	1,312,572.07	1.2%
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	(27,288.65)	(27,288.65)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,747,756.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,288.65)		
b) in Banks		9120	1,571.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	6,028,664.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,120.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,789,824.31		
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	4,282,611.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,208,348.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,028,580.33		
6) TOTAL, LIABILITIES			7,519,540.89		
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)			1,270,283.42		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	17,636,987.49	17,399,233.93	-1.3%
All Other State Revenue	All Other	8590	1,210,623.82	1,251,796.07	3.4%
TOTAL, OTHER STATE REVENUE			18,847,611.31	18,651,030.00	-1.0%
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	50,129.70	40,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,385.71	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	23,691.00	15,000.00	-36.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,206.41	55,000.00	-32.3%
TOTAL, REVENUES			18,928,817.72	18,706,030.00	-1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	10,274.09	0.00	-100.0%
Certificated Pupil Support Salaries		1200	111,228.67	209,901.00	88.7%
Certificated Supervisors' and Administrators' Salaries		1300	285,782.33	271,273.00	-5.1%
Other Certificated Salaries		1900	156,483.63	145,669.00	-6.9%
TOTAL, CERTIFICATED SALARIES			563,768.72	626,843.00	11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,413,591.94	8,276,663.00	-1.6%

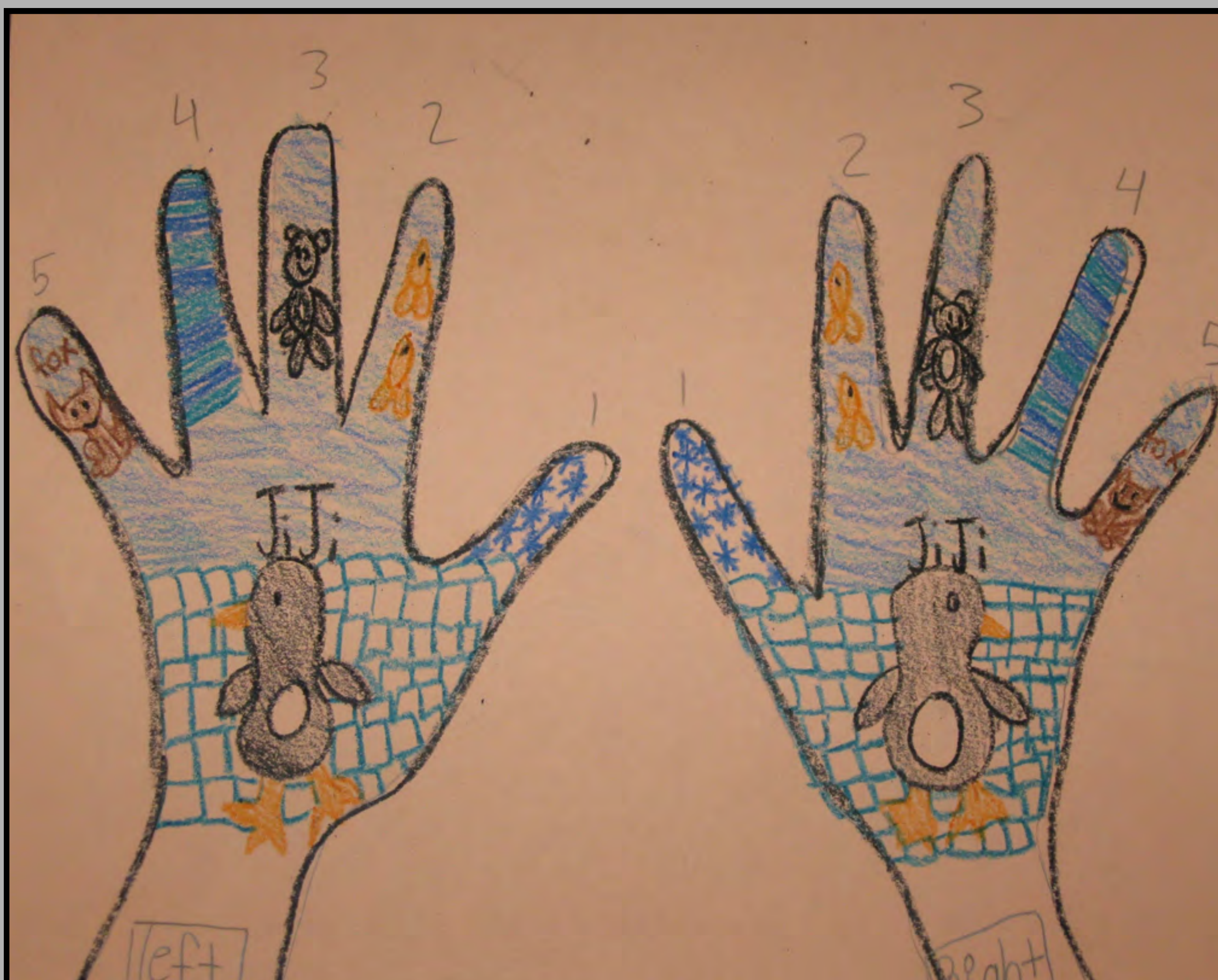
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	91,471.06	125,907.00	37.6%
Classified Supervisors' and Administrators' Salaries		2300	288,789.02	446,397.00	54.6%
Clerical, Technical and Office Salaries		2400	191,623.11	166,063.00	-13.3%
Other Classified Salaries		2900	524,976.87	572,064.00	9.0%
TOTAL, CLASSIFIED SALARIES			9,510,452.00	9,587,094.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,699,467.65	1,654,979.74	-2.6%
PERS		3201-3202	863,653.35	1,139,144.25	31.9%
OASDI/Medicare/Alternative		3301-3302	366,564.03	415,920.78	13.5%
Health and Welfare Benefits		3401-3402	2,012,059.13	2,496,720.05	24.1%
Unemployment Insurance		3501-3502	49,262.21	6,126.23	-87.6%
Workers' Compensation		3601-3602	0.00	137,888.15	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	223,628.44	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,991,006.37	6,074,407.64	21.7%
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	647,879.31	122,878.61	-81.0%
Noncapitalized Equipment		4400	620,727.67	5,000.00	-99.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,268,606.98	127,878.61	-89.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,046,499.65	660,600.41	-36.9%
Travel and Conferences		5200	25,968.52	26,000.00	0.1%
Dues and Memberships		5300	1,050.00	1,050.00	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	111,064.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,330.92	2,100.00	-37.0%
Professional/Consulting Services and Operating Expenditures		5800	179,008.35	220,000.00	22.9%
Communications		5900	49.30	1,250.00	2,435.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,366,971.26	911,000.41	-33.4%
CAPITAL OUTLAY					
Land		6100	500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	254,905.57	200,000.00	-21.5%
Equipment		6400	39,678.77	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			295,084.34	200,000.00	-32.2%
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	936,055.14	1,163,806.34	24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			936,055.14	1,163,806.34	24.3%
TOTAL, EXPENDITURES			18,931,944.81	18,691,030.00	-1.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	31,473.07	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,473.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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)			31,473.07	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	18,847,611.31	18,651,030.00	-1.0%
4) Other Local Revenue		8600-8799	81,206.41	55,000.00	-32.3%
5) TOTAL, REVENUES			18,928,817.72	18,706,030.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		14,929,210.75	14,160,905.00	-5.1%
2) Instruction - Related Services	2000-2999		1,574,367.05	1,699,752.13	8.0%
3) Pupil Services	3000-3999		1,039,036.30	1,358,351.48	30.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		936,055.14	1,163,806.34	24.3%
8) Plant Services	8000-8999		453,275.57	308,215.05	-32.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,931,944.81	18,691,030.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,127.09)	15,000.00	-579.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	31,473.07	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,473.07	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,345.98	15,000.00	-47.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,241,937.44	1,270,283.42	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,241,937.44	1,270,283.42	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,241,937.44	1,270,283.42	2.3%
2) Ending Balance, June 30 (E + F1e)			1,270,283.42	1,285,283.42	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,297,572.07	1,312,572.07	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(27,288.65)	(27,288.65)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	302,400.00	302,400.00
6130	Child Development: Center-Based Reserve Account	995,172.07	1,010,172.07
Total, Restricted Balance		1,297,572.07	1,312,572.07

Cafeteria Special Revenue Fund



Artwork created by a Santa Ana Unified School District student at Martin Elementary School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,014,132.00	28,210,405.00	-9.0%
3) Other State Revenue		8300-8599	7,063,415.00	7,009,500.00	-0.8%
4) Other Local Revenue		8600-8799	1,371,294.08	1,262,761.94	-7.9%
5) TOTAL, REVENUES			39,448,841.08	36,482,666.94	-7.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,093,523.38	14,360,477.00	-10.8%
3) Employee Benefits		3000-3999	8,363,114.77	9,685,737.79	15.8%
4) Books and Supplies		4000-4999	16,111,678.66	16,003,187.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	931,499.98	1,040,753.00	11.7%
6) Capital Outlay		6000-6999	1,597,174.97	175,000.00	-89.0%
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	164,761.34	1,287,014.83	681.1%
9) TOTAL, EXPENDITURES			43,261,753.10	42,552,169.62	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,812,912.02)	(6,069,502.68)	59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,563.47	10,000.00	52.4%
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			6,563.47	10,000.00	52.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,806,348.55)	(6,059,502.68)	59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,125,530.48	10,318,422.93	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,125,530.48	10,318,422.93	-27.0%
d) Other Restatements		9795	(759.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,124,771.48	10,318,422.93	-26.9%
2) Ending Balance, June 30 (E + F1e)			10,318,422.93	4,258,920.25	-58.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,880.30	0.00	-100.0%
Stores		9712	1,804,606.54	0.00	-100.0%
Prepaid Items		9713	608,408.85	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,903,527.24	4,140,858.11	-47.6%
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	118,062.14	New
Fair Value of Investments	0000	9780		*118,062.14*	
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	789,161.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,837.36)		
b) in Banks		9120	746,198.62		
c) in Revolving Cash Account		9130	1,880.30		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,766,496.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	501,810.52		
6) Stores		9320	1,804,606.54		
7) Prepaid Expenditures		9330	608,408.85		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,210,725.60		
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	2,102,793.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	699,509.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			2,892,302.67		
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)			10,318,422.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,955,833.60	27,678,774.00	-7.6%
Donated Food Commodities		8221	958,298.40	531,631.00	-44.5%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			31,014,132.00	28,210,405.00	-9.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,003,699.90	7,002,728.00	0.0%
All Other State Revenue		8590	59,715.10	6,772.00	-88.7%
TOTAL, OTHER STATE REVENUE			7,063,415.00	7,009,500.00	-0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,416.00	3,000.00	24.2%
Food Service Sales		8634	609,807.12	535,427.00	-12.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,183.34	79,050.00	12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	110,224.78	118,062.14	7.1%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	578,662.84	527,222.80	-8.9%
TOTAL, OTHER LOCAL REVENUE			1,371,294.08	1,262,761.94	-7.9%
TOTAL, REVENUES			39,448,841.08	36,482,666.94	-7.5%
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	13,033,325.72	11,670,357.00	-10.5%
Classified Supervisors' and Administrators' Salaries		2300	2,798,954.27	2,485,848.00	-11.2%
Clerical, Technical and Office Salaries		2400	261,243.39	204,272.00	-21.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,093,523.38	14,360,477.00	-10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,222.43	21,569.34	-26.2%
PERS		3201-3202	3,293,051.93	3,727,466.73	13.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	1,117,545.85	1,047,445.88	-6.3%
Health and Welfare Benefits		3401-3402	3,844,636.83	4,389,228.52	14.2%
Unemployment Insurance		3501-3502	78,657.73	7,459.85	-90.5%
Workers' Compensation		3601-3602	0.00	194,202.58	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	298,364.89	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,363,114.77	9,685,737.79	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,938,111.84	368,000.00	-81.0%
Noncapitalized Equipment		4400	131,786.44	68,900.00	-47.7%
Food		4700	14,041,780.38	15,566,287.00	10.9%
TOTAL, BOOKS AND SUPPLIES			16,111,678.66	16,003,187.00	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	82,000.00	New
Travel and Conferences		5200	5,244.00	2,300.00	-56.1%
Dues and Memberships		5300	337.00	337.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,202.50	106,456.00	557.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	782,812.40	795,000.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,057.33)	(101,240.00)	140.7%
Professional/Consulting Services and Operating Expenditures		5800	168,750.66	153,800.00	-8.9%
Communications		5900	210.75	2,100.00	896.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			931,499.98	1,040,753.00	11.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	81,364.81	0.00	-100.0%
Equipment		6400	1,515,810.16	175,000.00	-88.5%
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			1,597,174.97	175,000.00	-89.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	164,761.34	1,287,014.83	681.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,761.34	1,287,014.83	681.1%
TOTAL, EXPENDITURES			43,261,753.10	42,552,169.62	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	6,563.47	10,000.00	52.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,563.47	10,000.00	52.4%
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%
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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			6,563.47	10,000.00	52.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,014,132.00	28,210,405.00	-9.0%
3) Other State Revenue		8300-8599	7,063,415.00	7,009,500.00	-0.8%
4) Other Local Revenue		8600-8799	1,371,294.08	1,262,761.94	-7.9%
5) TOTAL, REVENUES			39,448,841.08	36,482,666.94	-7.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		41,991,951.24	40,253,408.64	-4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		407,915.22	357,620.06	-12.3%
7) General Administration	7000-7999		164,761.34	1,287,014.83	681.1%
8) Plant Services	8000-8999		697,125.30	654,126.09	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,261,753.10	42,552,169.62	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,812,912.02)	(6,069,502.68)	59.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,563.47	10,000.00	52.4%
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			6,563.47	10,000.00	52.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,806,348.55)	(6,059,502.68)	59.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,125,530.48	10,318,422.93	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,125,530.48	10,318,422.93	-27.0%
d) Other Restatements		9795	(759.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,124,771.48	10,318,422.93	-26.9%
2) Ending Balance, June 30 (E + F1e)			10,318,422.93	4,258,920.25	-58.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,880.30	0.00	-100.0%
Stores		9712	1,804,606.54	0.00	-100.0%
Prepaid Items		9713	608,408.85	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,903,527.24	4,140,858.11	-47.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	118,062.14	New
Fair Value of Investments	0000	9780		*118,062.14*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,114,114.21	1,743,036.23
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	342,949.84	342,949.84
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,303,005.47	1,303,005.47
9010	Other Restricted Local	143,457.72	751,866.57
Total, Restricted Balance		7,903,527.24	4,140,858.11

Deferred Maintenance Fund

Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	10,000,000.00	900.0%
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	94,580.99	0.00	-100.0%
5) TOTAL, REVENUES			1,094,580.99	10,000,000.00	813.6%
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	475,013.97	1,001,500.00	110.8%
6) Capital Outlay		6000-6999	740,205.13	10,000,000.00	1,251.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,215,219.10	11,001,500.00	805.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,638.11)	(1,001,500.00)	730.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,273.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,273.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,365.11)	(1,001,500.00)	824.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,422,327.82	7,313,962.71	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,422,327.82	7,313,962.71	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,422,327.82	7,313,962.71	-1.5%
2) Ending Balance, June 30 (E + F1e)			7,313,962.71	6,312,462.71	-13.7%
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	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	7,313,962.71	6,312,462.71	-13.7%
140000 Maintenance Projects	0000	9780	*6,764,173.17*		
140001 Artificial Turf Maintenance	0000	9780	*102,895.03*		
140002 Facilities Infrastructure Project	0000	9780	*494,763.37*		
140000 Fair Value of Investments	0000	9780	*(47,868.86)*		
140000 Maintenance Projects	0000	9780		*5,693,206.48*	
140001 Artificial Turf Maintenance	0000	9780		*102,895.03*	
140002 Facilities Infrastructure Project	0000	9780		*494,763.37*	
140000 Fair Value of Investments	0000	9780		*21,597.83*	
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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Cash					
a) in County Treasury		9110	6,994,758.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(69,466.69)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,554.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,000,000.00		
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			7,946,846.16		
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	602,646.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,236.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			632,883.45		
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)			7,313,962.71		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,000,000.00	10,000,000.00	900.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	10,000,000.00	900.0%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	142,449.85	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(47,868.86)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,580.99	0.00	-100.0%
TOTAL, REVENUES			1,094,580.99	10,000,000.00	813.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

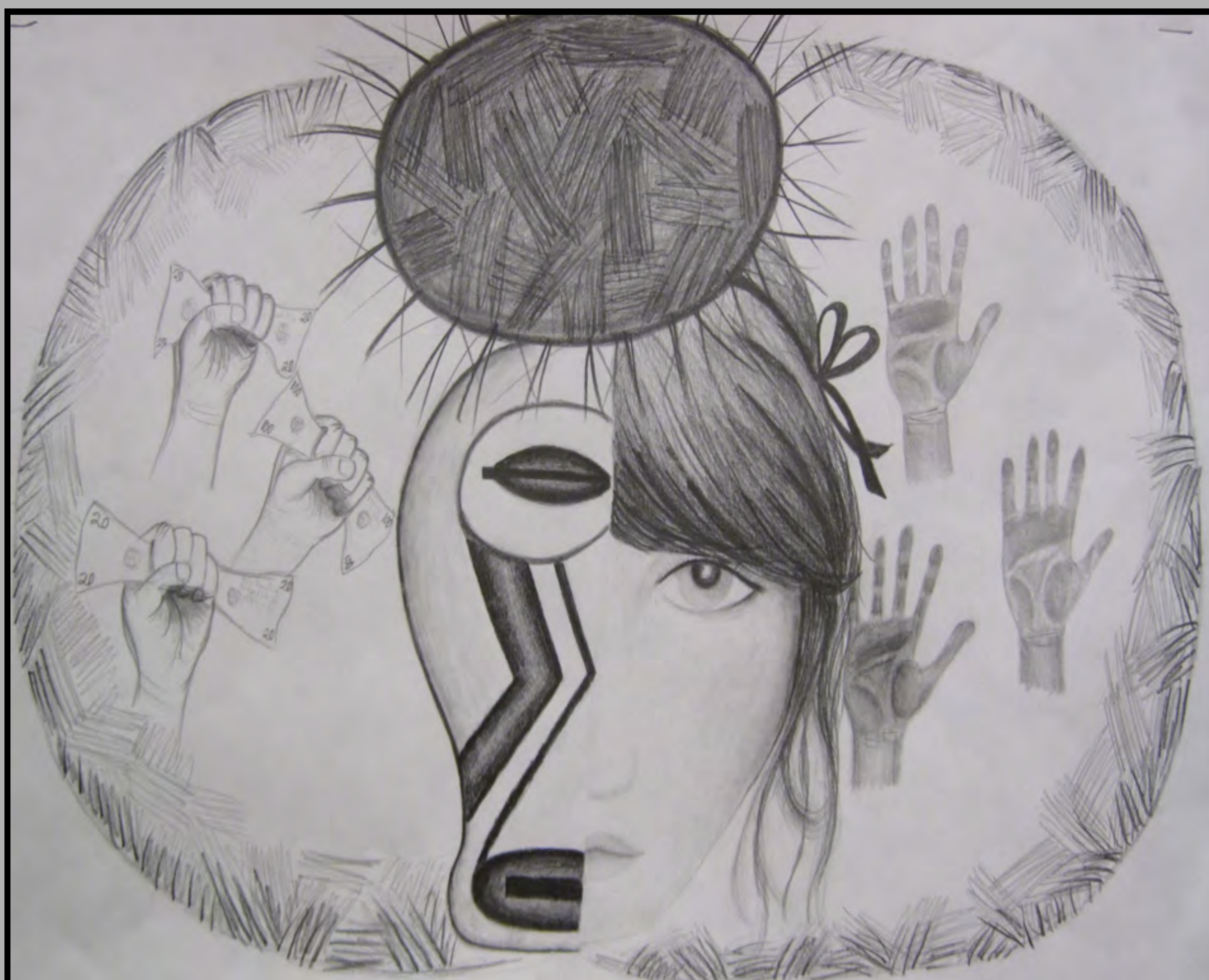
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	454,591.21	1,000,000.00	120.0%
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	20,422.76	1,500.00	-92.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,013.97	1,001,500.00	110.8%
CAPITAL OUTLAY					
Land Improvements		6170	72,935.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	667,270.13	10,000,000.00	1,398.6%
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			740,205.13	10,000,000.00	1,251.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,215,219.10	11,001,500.00	805.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	12,273.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			12,273.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
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)			12,273.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	10,000,000.00	900.0%
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	94,580.99	0.00	-100.0%
5) TOTAL, REVENUES			1,094,580.99	10,000,000.00	813.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,215,219.10	11,001,500.00	805.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,215,219.10	11,001,500.00	805.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(120,638.11)	(1,001,500.00)	730.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,273.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,273.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(108,365.11)	(1,001,500.00)	824.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,422,327.82	7,313,962.71	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,422,327.82	7,313,962.71	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,422,327.82	7,313,962.71	-1.5%
2) Ending Balance, June 30 (E + F1e)			7,313,962.71	6,312,462.71	-13.7%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,313,962.71	6,312,462.71	-13.7%
140000 Maintenance Projects	0000	9780	*6,764,173.17*		
140001 Artificial Turf Maintenance	0000	9780	*102,895.03*		
140002 Facilities Infrastructure Project	0000	9780	*494,763.37*		
140000 Fair Value of Investments	0000	9780	*(47,868.86)*		
140000 Maintenance Projects	0000	9780		*5,693,206.48*	
140001 Artificial Turf Maintenance	0000	9780		*102,895.03*	
140002 Facilities Infrastructure Project	0000	9780		*494,763.37*	
140000 Fair Value of Investments	0000	9780		*21,597.83*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund for Other than Capital Outlay Projects



Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

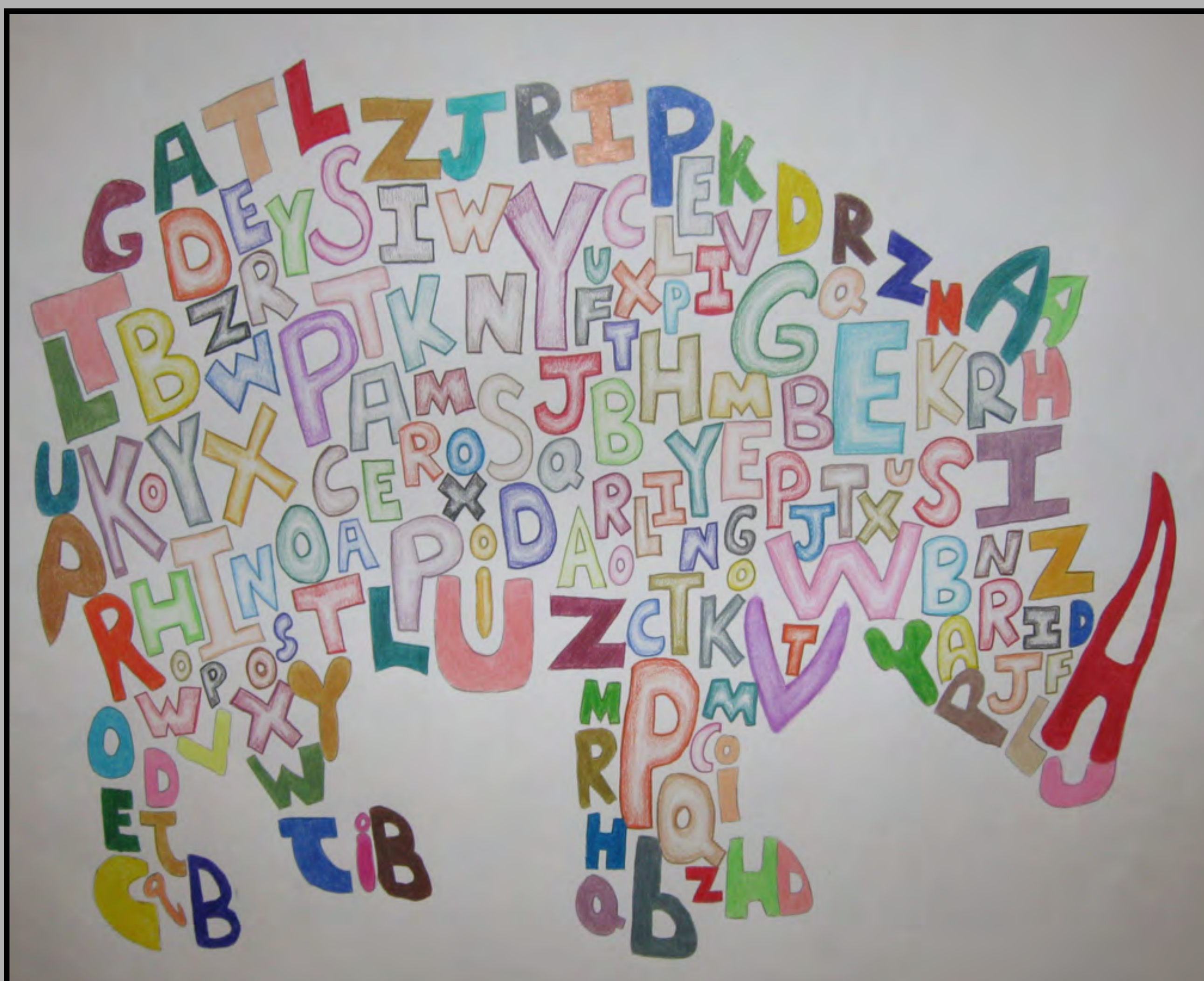
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,286.89	26,000.00	-32.1%
5) TOTAL, REVENUES			38,286.89	26,000.00	-32.1%
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)			38,286.89	26,000.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,286.89	26,000.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,214,025.44	1,252,312.33	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,214,025.44	1,252,312.33	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,214,025.44	1,252,312.33	3.2%
2) Ending Balance, June 30 (E + F1e)			1,252,312.33	1,278,312.33	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,252,312.33	1,278,312.33	2.1%
Fiscal Stabilization	0000	9780	*1,245,172.00*		
Fair Value of Investments	0000	9780	*7,140.33*		
Fiscal Stabilization	0000	9780		*1,258,649.02*	
Fair Value of Investments	0000	9780		*19,663.31*	
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	1,260,967.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(12,522.98)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,868.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,252,312.33		
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)			1,252,312.33		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,146.56	26,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,140.33	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			38,286.89	26,000.00	-32.1%
TOTAL, REVENUES			38,286.89	26,000.00	-32.1%
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					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	38,286.89	26,000.00	-32.1%
5) TOTAL, REVENUES			38,286.89	26,000.00	-32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,286.89	26,000.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,286.89	26,000.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,214,025.44	1,252,312.33	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,214,025.44	1,252,312.33	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,214,025.44	1,252,312.33	3.2%
2) Ending Balance, June 30 (E + F1e)			1,252,312.33	1,278,312.33	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,252,312.33	1,278,312.33	2.1%
Fiscal Stabilization	0000	9780	*1,245,172.00*		
Fair Value of Investments	0000	9780	*7,140.33*		
Fiscal Stabilization	0000	9780		*1,258,649.02*	
Fair Value of Investments	0000	9780		*19,663.31*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Special Reserve Fund for Postemployment Benefits



Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	10,275.82	7,400.00	-28.0%
5) TOTAL, REVENUES			10,275.82	7,400.00	-28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			10,275.82	7,400.00	-28.0%
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)			10,275.82	7,400.00	-28.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,832.88	336,108.70	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,832.88	336,108.70	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,832.88	336,108.70	3.2%
2) Ending Balance, June 30 (E + F1e)			336,108.70	343,508.70	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	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	336,108.70	343,508.70	2.2%
Fiscal Stabilization	0000	9780	*334,192.30*		
Fair Value of Investments	0000	9780	*1,916.40*		
Fiscal Stabilization	0000	9780		*338,231.25*	
Fair Value of Investments	0000	9780		*5,277.45*	
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	338,431.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,361.05)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,038.18		
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) TOTAL, ASSETS			336,108.70		
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)			336,108.70		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,359.42	7,400.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,916.40	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			10,275.82	7,400.00	-28.0%
TOTAL, REVENUES			10,275.82	7,400.00	-28.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	10,275.82	7,400.00	-28.0%
5) TOTAL, REVENUES			10,275.82	7,400.00	-28.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,275.82	7,400.00	-28.0%
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)			10,275.82	7,400.00	-28.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	325,832.88	336,108.70	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			325,832.88	336,108.70	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			325,832.88	336,108.70	3.2%
2) Ending Balance, June 30 (E + F1e)			336,108.70	343,508.70	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	336,108.70	343,508.70	2.2%
Fiscal Stabilization	0000	9780	*334,192.30*		
Fair Value of Investments	0000	9780	*1,916.40*		
Fiscal Stabilization	0000	9780		*338,231.25*	
Fair Value of Investments	0000	9780		*5,277.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Building Fund

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,787,360.36	50,000.00	-97.2%
5) TOTAL, REVENUES			1,787,360.36	50,000.00	-97.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,223,606.54	1,142,386.00	-6.6%
3) Employee Benefits		3000-3999	495,405.38	550,632.94	11.1%
4) Books and Supplies		4000-4999	39,696.55	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	104,966.23	61,075.00	-41.8%
6) Capital Outlay		6000-6999	67,443,591.03	26,562,753.69	-60.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,307,265.73	28,316,847.63	-59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,519,905.37)	(28,266,847.63)	-58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,410,957.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	91,147,308.07	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			107,558,265.56	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,038,360.19	(28,266,847.63)	-170.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,105,348.05	72,143,708.24	124.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,105,348.05	72,143,708.24	124.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,105,348.05	72,143,708.24	124.7%
2) Ending Balance, June 30 (E + F1e)			72,143,708.24	43,876,860.61	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,143,708.24	43,876,860.61	-39.2%
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	82,625,641.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(820,575.84)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	239,155.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	686,220.66		
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			82,730,441.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,496,860.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	89,873.53		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			10,586,733.58		
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)			72,143,708.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,845,647.05	50,000.00	-97.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(99,758.38)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	41,471.69	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,787,360.36	50,000.00	-97.2%
TOTAL, REVENUES			1,787,360.36	50,000.00	-97.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	996,852.74	875,247.00	-12.2%
Clerical, Technical and Office Salaries		2400	226,753.80	267,139.00	17.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,223,606.54	1,142,386.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	280,865.60	288,711.76	2.8%
OASDI/Medicare/Alternative		3301-3302	94,974.15	87,392.54	-8.0%
Health and Welfare Benefits		3401-3402	113,630.65	133,198.12	17.2%
Unemployment Insurance		3501-3502	5,934.98	661.58	-88.9%
Workers' Compensation		3601-3602	0.00	15,422.21	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	25,246.73	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			495,405.38	550,632.94	11.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,255.26	0.00	-100.0%
Noncapitalized Equipment		4400	37,441.29	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,696.55	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	104,966.23	61,075.00	-41.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,966.23	61,075.00	-41.8%
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	67,429,210.18	26,562,753.69	-60.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,380.85	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			67,443,591.03	26,562,753.69	-60.6%
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			69,307,265.73	28,316,847.63	-59.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,410,957.49	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,410,957.49	0.00	-100.0%
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	91,147,308.07	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			91,147,308.07	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)			107,558,265.56	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,787,360.36	50,000.00	-97.2%
5) TOTAL, REVENUES			1,787,360.36	50,000.00	-97.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		69,307,265.73	28,316,847.63	-59.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			69,307,265.73	28,316,847.63	-59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(67,519,905.37)	(28,266,847.63)	-58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,410,957.49	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	91,147,308.07	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			107,558,265.56	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,038,360.19	(28,266,847.63)	-170.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,105,348.05	72,143,708.24	124.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,105,348.05	72,143,708.24	124.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,105,348.05	72,143,708.24	124.7%
2) Ending Balance, June 30 (E + F1e)			72,143,708.24	43,876,860.61	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,143,708.24	43,876,860.61	-39.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	72,143,708.24	43,876,860.61
Total, Restricted Balance		72,143,708.24	43,876,860.61

Capital Facilities Fund

Artwork created by a Santa Ana Unified School District student at Martin Elementary School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	15,185,120.35	8,000,711.00	-47.3%
5) TOTAL, REVENUES			15,185,120.35	8,000,711.00	-47.3%
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	27,594.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	205,966.64	213,230.00	3.5%
6) Capital Outlay		6000-6999	1,253,931.45	480,000.00	-61.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,487,492.22	693,230.00	-53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,697,628.13	7,307,481.00	-46.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,704,020.83	1,779,426.29	4.4%
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			(1,704,020.83)	(1,779,426.29)	4.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,993,607.30	5,528,054.71	-53.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,982,027.72	49,975,635.02	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,982,027.72	49,975,635.02	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,982,027.72	49,975,635.02	31.6%
2) Ending Balance, June 30 (E + F1e)			49,975,635.02	55,503,689.73	11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,891,102.70	25,379,257.41	10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	27,084,532.32	30,124,432.32	11.2%
250000 Capital Facilities Projects	0000	9780	*24,811,378.78*		
259157 City of Santa Ana Redevelopment	0000	9780	*2,155,376.39*		
250000 Fair Value of Investments	0000	9780	*117,777.15*		
250000 Capital Facilities Projects	0000	9780		*27,383,816.77*	
259157 City of Santa Ana Redevelopment	0000	9780		*2,119,376.39*	
250000 Fair Value of Investments	0000	9780		*621,239.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
a) in County Treasury		9110	50,694,731.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(503,462.01)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	150,227.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,171.85		
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			50,361,668.16		
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	386,033.14		
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			386,033.14		
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)			49,975,635.02		
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	4,480,723.95	4,900,711.00	9.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,086,974.14	600,000.00	-44.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	117,777.15	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,499,645.11	2,500,000.00	-73.7%
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			15,185,120.35	8,000,711.00	-47.3%

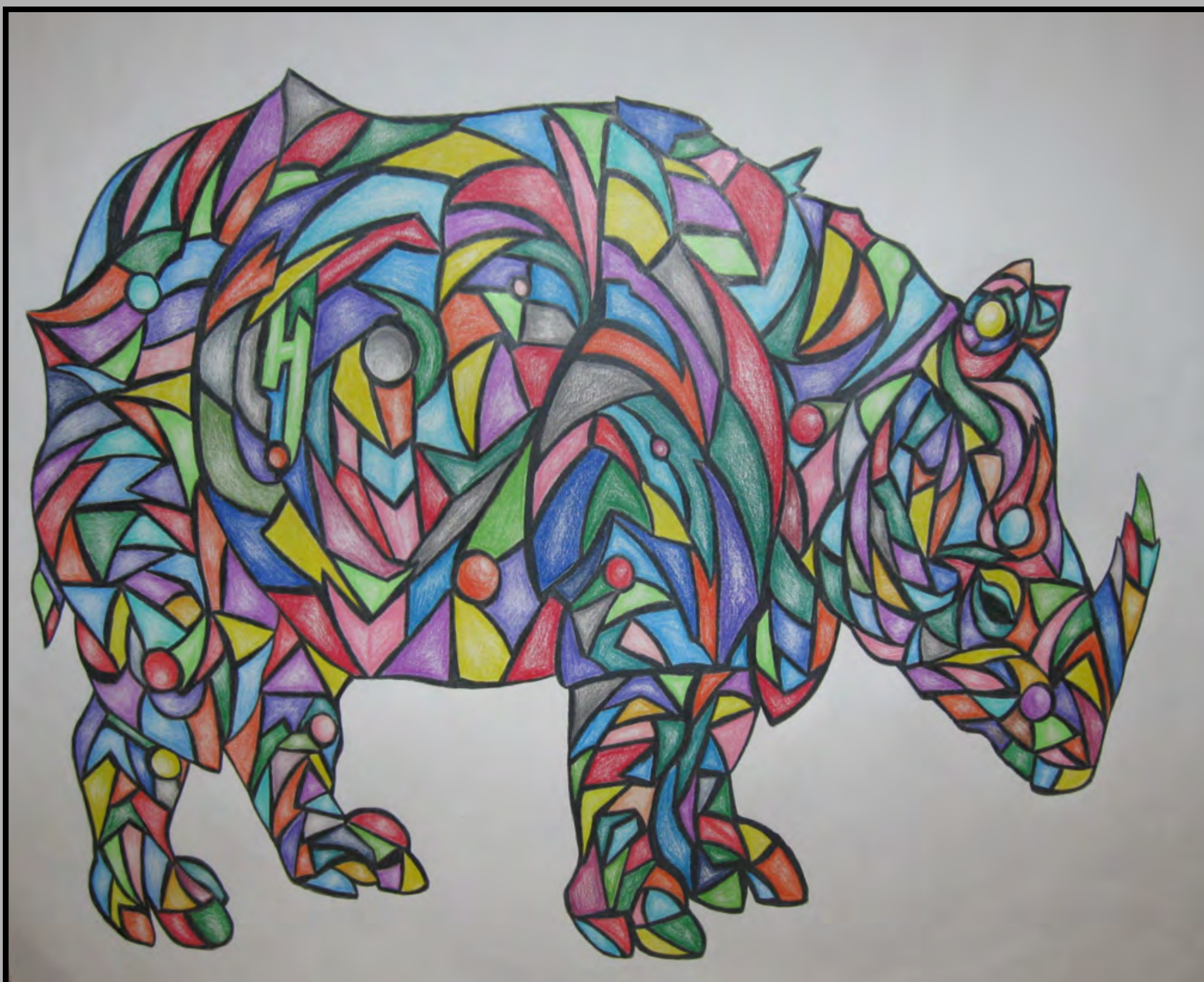
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, REVENUES			15,185,120.35	8,000,711.00	-47.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	27,594.13	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,594.13	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	8,910.38	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,056.26	213,230.00	8.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,966.64	213,230.00	3.5%
CAPITAL OUTLAY					
Land		6100	13,908.42	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,240,023.03	480,000.00	-61.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,253,931.45	480,000.00	-61.7%
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			1,487,492.22	693,230.00	-53.4%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	1,704,020.83	1,779,426.29	4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,704,020.83	1,779,426.29	4.4%
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%
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)			(1,704,020.83)	(1,779,426.29)	4.4%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	15,185,120.35	8,000,711.00	-47.3%
5) TOTAL, REVENUES			15,185,120.35	8,000,711.00	-47.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,270.26	24,100.00	39.5%
8) Plant Services	8000-8999		1,470,221.96	669,130.00	-54.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,487,492.22	693,230.00	-53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			13,697,628.13	7,307,481.00	-46.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,704,020.83	1,779,426.29	4.4%
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			(1,704,020.83)	(1,779,426.29)	4.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,993,607.30	5,528,054.71	-53.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,982,027.72	49,975,635.02	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,982,027.72	49,975,635.02	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,982,027.72	49,975,635.02	31.6%
2) Ending Balance, June 30 (E + F1e)			49,975,635.02	55,503,689.73	11.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,891,102.70	25,379,257.41	10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	27,084,532.32	30,124,432.32	11.2%
250000 Capital Facilities Projects	0000	9780	*24,811,378.78*		
259157 City of Santa Ana Redevelopment	0000	9780	*2,155,376.39*		
250000 Fair Value of Investments	0000	9780	*117,777.15*		
250000 Capital Facilities Projects	0000	9780		*27,383,816.77*	
259157 City of Santa Ana Redevelopment	0000	9780		*2,119,376.39*	
250000 Fair Value of Investments	0000	9780		*621,239.16*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	22,891,102.70	25,379,257.41
Total, Restricted Balance		22,891,102.70	25,379,257.41

County School Facilities Fund



Artwork created by a Santa Ana Unified School District student at Santa Ana High School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	53,396,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	541,772.20	400,000.00	-26.2%
5) TOTAL, REVENUES			53,937,772.20	400,000.00	-99.3%
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	8,213.28	10,550.00	28.5%
6) Capital Outlay		6000-6999	8,154,737.25	4,891,409.00	-40.0%
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			8,162,950.53	4,901,959.00	-39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,774,821.67	(4,501,959.00)	-109.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,131,509.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,131,509.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,643,312.67	(4,501,959.00)	-114.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,646.38	35,442,959.05	832.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,646.38	35,442,959.05	832.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,646.38	35,442,959.05	832.8%
2) Ending Balance, June 30 (E + F1e)			35,442,959.05	30,941,000.05	-12.7%
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	35,442,959.05	30,941,000.05	-12.7%
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	37,623,205.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	(373,645.43)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	145,739.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			37,395,299.94		
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	1,952,340.89		
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			1,952,340.89		
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)			35,442,959.05		
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	53,396,000.00	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			53,396,000.00	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	825,940.13	400,000.00	-51.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(284,167.93)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			541,772.20	400,000.00	-26.2%
TOTAL, REVENUES			53,937,772.20	400,000.00	-99.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	8,213.28	10,550.00	28.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,213.28	10,550.00	28.5%
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	8,154,737.25	4,891,409.00	-40.0%
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			8,154,737.25	4,891,409.00	-40.0%
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			8,162,950.53	4,901,959.00	-39.9%
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	14,131,509.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,131,509.00	0.00	-100.0%
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	2022-23 Unaudited Actuals	2023-24 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)			(14,131,509.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	53,396,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	541,772.20	400,000.00	-26.2%
5) TOTAL, REVENUES			53,937,772.20	400,000.00	-99.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,162,950.53	4,901,959.00	-39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,162,950.53	4,901,959.00	-39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			45,774,821.67	(4,501,959.00)	-109.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,131,509.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,131,509.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,643,312.67	(4,501,959.00)	-114.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,799,646.38	35,442,959.05	832.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,799,646.38	35,442,959.05	832.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,799,646.38	35,442,959.05	832.8%
2) Ending Balance, June 30 (E + F1e)			35,442,959.05	30,941,000.05	-12.7%
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	35,442,959.05	30,941,000.05	-12.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	35,442,959.05	30,941,000.05
Total, Restricted Balance		35,442,959.05	30,941,000.05

Special Reserve Fund for Capital Outlay Projects

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	2,067,754.46	0.00	-100.0%
4) Other Local Revenue		8600-8799	781,113.33	80,000.00	-89.8%
5) TOTAL, REVENUES			2,848,867.79	80,000.00	-97.2%
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	2,940.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,681,604.06	1,587,883.00	-5.6%
6) Capital Outlay		6000-6999	(29,046.69)	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,449,519.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,105,016.37	1,587,883.00	-48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,148.58)	(1,507,883.00)	488.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,360,282.09	1,504,960.00	-36.2%
b) Transfers Out		7600-7629	1,536,509.80	1,445,591.00	-5.9%
2) Other Sources/Uses					
a) Sources		8930-8979	959,174.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,782,947.09	59,369.00	-96.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,526,798.51	(1,448,514.00)	-194.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,167,465.78	9,694,264.29	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,465.78	9,694,264.29	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,167,465.78	9,694,264.29	18.7%
2) Ending Balance, June 30 (E + F1e)			9,694,264.29	8,245,750.29	-14.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,152,214.53	1,152,214.53	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	8,542,049.76	7,093,535.76	-17.0%
400000 Future Capital Projects	0000	9780	*5,092,137.56*		
400308 QZAB Solar Energy	0000	9780	*1,591,725.15*		
400309 California Solar Initiative	0000	9780	*1,791,465.40*		
400000 Fair Value of Investments	0000	9780	*66,721.65*		
400000 Future Capital Projects	0000	9780		*4,792,009.86*	
400308 QZAB Solar Energy	0000	9780		*1,444,378.20*	
400309 California Solar Initiative	0000	9780		*690,287.90*	
400000 Fair Value of Investments	0000	9780		*166,859.80*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,083,137.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	(100,138.15)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	19,919.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	438,309.17		
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			10,441,228.00		
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	655,599.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	91,363.80		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			746,963.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			9,694,264.29		
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	2,067,754.46	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,067,754.46	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	239,391.68	80,000.00	-66.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	66,721.65	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	475,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			781,113.33	80,000.00	-89.8%
TOTAL, REVENUES			2,848,867.79	80,000.00	-97.2%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,940.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,940.00	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	565,807.78	144,483.00	-74.5%
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	1,115,796.28	1,443,400.00	29.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,681,604.06	1,587,883.00	-5.6%
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	(29,046.69)	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			(29,046.69)	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	1,449,519.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,449,519.00	0.00	-100.0%
TOTAL, EXPENDITURES			3,105,016.37	1,587,883.00	-48.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,264,629.00	1,504,960.00	-33.5%
Other Authorized Interfund Transfers In		8919	95,653.09	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,360,282.09	1,504,960.00	-36.2%
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	1,536,509.80	1,445,591.00	-5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,536,509.80	1,445,591.00	-5.9%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	959,174.80	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%
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			959,174.80	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,782,947.09	59,369.00	-96.7%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	2,067,754.46	0.00	-100.0%
4) Other Local Revenue		8600-8799	781,113.33	80,000.00	-89.8%
5) TOTAL, REVENUES			2,848,867.79	80,000.00	-97.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,655,497.37	1,587,883.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,449,519.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,105,016.37	1,587,883.00	-48.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(256,148.58)	(1,507,883.00)	488.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,360,282.09	1,504,960.00	-36.2%
b) Transfers Out		7600-7629	1,536,509.80	1,445,591.00	-5.9%
2) Other Sources/Uses					
a) Sources		8930-8979	959,174.80	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,782,947.09	59,369.00	-96.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,526,798.51	(1,448,514.00)	-194.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,167,465.78	9,694,264.29	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,465.78	9,694,264.29	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,167,465.78	9,694,264.29	18.7%
2) Ending Balance, June 30 (E + F1e)			9,694,264.29	8,245,750.29	-14.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,152,214.53	1,152,214.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,542,049.76	7,093,535.76	-17.0%
400000 Future Capital Projects	0000	9780	*5,092,137.56*		
400308 QZAB Solar Energy	0000	9780	*1,591,725.15*		
400309 California Solar Initiative	0000	9780	*1,791,465.40*		
400000 Fair Value of Investments	0000	9780	*66,721.65*		
400000 Future Capital Projects	0000	9780		*4,792,009.86*	
400308 QZAB Solar Energy	0000	9780		*1,444,378.20*	
400309 California Solar Initiative	0000	9780		*690,287.90*	
400000 Fair Value of Investments	0000	9780		*166,859.80*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	1,152,214.53	1,152,214.53
Total, Restricted Balance			1,152,214.53	1,152,214.53

Capital Project Fund for Blended Component Units

Artwork created by a Santa Ana Unified School District student at Martin Elementary School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	198,303.49	0.00	-100.0%
5) TOTAL, REVENUES			198,303.49	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	194.01	600.00	209.3%
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			194.01	600.00	209.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,109.48	(600.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,109.48	(600.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	439,596.79	637,706.27	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,596.79	637,706.27	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			439,596.79	637,706.27	45.1%
2) Ending Balance, June 30 (E + F1e)			637,706.27	637,106.27	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	637,706.27	637,106.27	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	640,991.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,365.85)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,916.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,164.58		
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			637,706.27		
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)			637,706.27		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	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	13,060.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,249.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	183,993.93	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,303.49	0.00	-100.0%
TOTAL, REVENUES			198,303.49	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, 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	194.01	600.00	209.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194.01	600.00	209.3%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	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			194.01	600.00	209.3%
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%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	198,303.49	0.00	-100.0%
5) TOTAL, REVENUES			198,303.49	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		194.01	600.00	209.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			194.01	600.00	209.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			198,109.48	(600.00)	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			198,109.48	(600.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	439,596.79	637,706.27	45.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,596.79	637,706.27	45.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			439,596.79	637,706.27	45.1%
2) Ending Balance, June 30 (E + F1e)			637,706.27	637,106.27	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	637,706.27	637,106.27	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	9010	Other Restricted Local	637,706.27	637,106.27
Total, Restricted Balance			637,706.27	637,106.27

Bond Interest and Redemption Fund

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,027,072.00	1,433,066.00	-29.3%
3) Other State Revenue		8300-8599	79,582.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,210,955.00	4,633,718.00	-85.2%
5) TOTAL, REVENUES			33,317,609.00	6,066,784.00	-81.8%
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	29,631,723.00	30,596,703.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,631,723.00	30,596,703.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,685,886.00	(24,529,919.00)	-765.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,439,300.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,439,300.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,717,074.00	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			4,717,074.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,402,960.00	(24,529,919.00)	-391.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,573,851.00	49,001,570.00	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,573,851.00	49,001,570.00	20.8%
d) Other Restatements		9795	24,759.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,598,610.00	49,001,570.00	20.7%
2) Ending Balance, June 30 (E + F1e)			49,001,570.00	24,471,651.00	-50.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,001,570.00	24,471,651.00	-50.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,737,149.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	264,421.00		
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			49,001,570.00		
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)			49,001,570.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,027,072.00	1,433,066.00	-29.3%
TOTAL, FEDERAL REVENUE			2,027,072.00	1,433,066.00	-29.3%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	79,582.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,582.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	26,885,361.00	4,033,406.00	-85.0%
Unsecured Roll		8612	2,154,836.00	0.00	-100.0%
Prior Years' Taxes		8613	486,759.00	463,774.00	-4.7%
Supplemental Taxes		8614	879,751.00	121,904.00	-86.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	804,248.00	14,634.00	-98.2%
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			31,210,955.00	4,633,718.00	-85.2%
TOTAL, REVENUES			33,317,609.00	6,066,784.00	-81.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,370,746.00	9,649,740.00	-22.0%
Bond Interest and Other Service Charges		7434	17,260,977.00	20,946,963.00	21.4%
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)			29,631,723.00	30,596,703.00	3.3%
TOTAL, EXPENDITURES			29,631,723.00	30,596,703.00	3.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,439,300.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			3,439,300.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,439,300.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,439,300.00	0.00	-100.0%
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	4,717,074.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,717,074.00	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)			4,717,074.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,027,072.00	1,433,066.00	-29.3%
3) Other State Revenue		8300-8599	79,582.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,210,955.00	4,633,718.00	-85.2%
5) TOTAL, REVENUES			33,317,609.00	6,066,784.00	-81.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	29,631,723.00	30,596,703.00	3.3%
10) TOTAL, EXPENDITURES			29,631,723.00	30,596,703.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,685,886.00	(24,529,919.00)	-765.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,439,300.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,439,300.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,717,074.00	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			4,717,074.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,402,960.00	(24,529,919.00)	-391.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,573,851.00	49,001,570.00	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,573,851.00	49,001,570.00	20.8%
d) Other Restatements		9795	24,759.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,598,610.00	49,001,570.00	20.7%
2) Ending Balance, June 30 (E + F1e)			49,001,570.00	24,471,651.00	-50.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	49,001,570.00	24,471,651.00	-50.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	49,001,570.00	24,471,651.00
Total, Restricted Balance		49,001,570.00	24,471,651.00

Debt Service Fund

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	697,542.24	649,633.00	-6.9%
5) TOTAL, REVENUES			697,542.24	649,633.00	-6.9%
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	7,793,220.98	7,861,550.29	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,095,678.74)	(7,211,917.29)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,149,939.13	7,211,917.29	0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,149,939.13	7,211,917.29	0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,260.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,391.74	92,652.13	141.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,391.74	92,652.13	141.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,391.74	92,652.13	141.3%
2) Ending Balance, June 30 (E + F1e)			92,652.13	92,652.13	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	14,085.21	14,085.21	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	78,566.92	78,566.92	0.0%
Fiscal Stabilization	0000	9780	*78,775.95*		
Fair Value of Investments	0000	9780	*(209.03)*		
Fiscal Stabilization	0000	9780		*78,562.02*	
Fair Value of Investments	0000	9780		*4.90*	
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	21,541.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	(213.93)		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	14,407.16		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	190.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	91,363.80		
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			127,288.78		
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	34,636.65		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,636.65		
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)			92,652.13		
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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	89,106.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(209.03)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	608,645.20	649,633.00	6.7%
TOTAL, OTHER LOCAL REVENUE			697,542.24	649,633.00	-6.9%
TOTAL, REVENUES			697,542.24	649,633.00	-6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,865,435.11	1,749,566.82	-6.2%
Other Debt Service - Principal		7439	5,927,785.87	6,111,983.47	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,793,220.98	7,861,550.29	0.9%
TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,149,939.13	7,211,917.29	0.9%
(a) TOTAL, INTERFUND TRANSFERS IN			7,149,939.13	7,211,917.29	0.9%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			7,149,939.13	7,211,917.29	0.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	697,542.24	649,633.00	-6.9%
5) TOTAL, REVENUES			697,542.24	649,633.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,793,220.98	7,861,550.29	0.9%
10) TOTAL, EXPENDITURES			7,793,220.98	7,861,550.29	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,095,678.74)	(7,211,917.29)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,149,939.13	7,211,917.29	0.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,149,939.13	7,211,917.29	0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,260.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,391.74	92,652.13	141.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,391.74	92,652.13	141.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,391.74	92,652.13	141.3%
2) Ending Balance, June 30 (E + F1e)			92,652.13	92,652.13	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	14,085.21	14,085.21	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	78,566.92	78,566.92	0.0%
Fiscal Stabilization	0000	9780	*78,775.95*		
Fair Value of Investments	0000	9780	*(209.03)*		
Fiscal Stabilization	0000	9780		*78,562.02*	
Fair Value of Investments	0000	9780		*4.90*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	14,085.21	14,085.21
Total, Restricted Balance		14,085.21	14,085.21

Self-Insurance Fund

Artwork created by a Santa Ana Unified School District student from Lathrop Intermediate School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	182.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,462,275.10	23,582,253.94	264.9%
5) TOTAL, REVENUES			6,462,457.10	23,582,253.94	264.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,194.17	0.00	-100.0%
2) Classified Salaries		2000-2999	833,939.10	1,028,714.00	23.4%
3) Employee Benefits		3000-3999	8,563,579.03	11,361,938.36	32.7%
4) Books and Supplies		4000-4999	64,270.25	112,510.00	75.1%
5) Services and Other Operating Expenses		5000-5999	10,742,798.17	9,312,772.68	-13.3%
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			20,206,780.72	21,815,935.04	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,744,323.62)	1,766,318.90	-112.9%
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 NET POSITION (C + D4)			(13,744,323.62)	1,766,318.90	-112.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,562,431.12	7,818,107.50	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,562,431.12	7,818,107.50	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,562,431.12	7,818,107.50	-63.7%
2) Ending Net Position, June 30 (E + F1e)			7,818,107.50	9,584,426.40	22.6%
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	7,818,107.50	9,584,426.40	22.6%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,779,805.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(246,094.42)		
b) in Banks		9120	1,932,621.03		
c) in Revolving Cash Account		9130	700,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	979,811.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,240,322.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			30,386,465.72		
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	22,525,170.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,188.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			22,568,358.22		
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)			7,818,107.50		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	182.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			182.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	637,024.83	112,000.00	-82.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	373,033.89	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	5,434,891.02	23,470,253.94	331.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,325.36	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,462,275.10	23,582,253.94	264.9%
TOTAL, REVENUES			6,462,457.10	23,582,253.94	264.9%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	2,194.17	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,194.17	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	389.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	345,929.85	502,175.00	45.2%
Clerical, Technical and Office Salaries		2400	487,619.53	526,539.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			833,939.10	1,028,714.00	23.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	601.08	0.00	-100.0%
PERS		3201-3202	183,598.63	274,460.91	49.5%
OASDI/Medicare/Alternative		3301-3302	62,348.51	78,696.60	26.2%
Health and Welfare Benefits		3401-3402	(3,773,358.62)	149,155.67	-104.0%
Unemployment Insurance		3501-3502	4,107.08	514.37	-87.5%
Workers' Compensation		3601-3602	0.00	13,887.63	New
OPEB, Allocated		3701-3702	12,086,282.35	10,804,588.24	-10.6%
OPEB, Active Employees		3751-3752	0.00	40,634.94	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,563,579.03	11,361,938.36	32.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	39,372.35	7,500.00	-81.0%
Noncapitalized Equipment		4400	24,897.90	105,010.00	321.8%
TOTAL, BOOKS AND SUPPLIES			64,270.25	112,510.00	75.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,431.40	20,000.00	137.2%
Dues and Memberships		5300	2,085.93	0.00	-100.0%
Insurance		5400-5450	5,349,265.18	4,979,497.86	-6.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,195.63	30,000.00	-63.1%
Transfers of Direct Costs - Interfund		5750	5,358.27	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,296,461.76	4,283,274.82	-19.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,742,798.17	9,312,772.68	-13.3%
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			20,206,780.72	21,815,935.04	8.0%
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					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	182.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,462,275.10	23,582,253.94	264.9%
5) TOTAL, REVENUES			6,462,457.10	23,582,253.94	264.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		20,206,780.72	21,815,935.04	8.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			20,206,780.72	21,815,935.04	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(13,744,323.62)	1,766,318.90	-112.9%
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 NET POSITION (C + D4)			(13,744,323.62)	1,766,318.90	-112.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,562,431.12	7,818,107.50	-63.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,562,431.12	7,818,107.50	-63.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,562,431.12	7,818,107.50	-63.7%
2) Ending Net Position, June 30 (E + F1e)			7,818,107.50	9,584,426.40	22.6%
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	7,818,107.50	9,584,426.40	22.6%

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

Retiree Benefit Fund

Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	428.00	0.00	-100.0%
5) TOTAL, REVENUES			428.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5.57	9.00	61.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5.57	9.00	61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			422.43	(9.00)	-102.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			422.43	(9.00)	-102.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,595,945.81	38,596,368.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,595,945.81	38,596,368.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,595,945.81	38,596,368.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,368.24	38,596,359.24	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	38,596,368.24	38,596,359.24	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,912.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(138.17)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	38,582,550.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			38,596,368.24		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			38,596,368.24		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	349.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	78.79	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			428.00	0.00	-100.0%
TOTAL, REVENUES			428.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	5.57	9.00	61.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5.57	9.00	61.6%
TOTAL, EXPENSES			5.57	9.00	61.6%
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%
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 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	428.00	0.00	-100.0%
5) TOTAL, REVENUES			428.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5.57	9.00	61.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5.57	9.00	61.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			422.43	(9.00)	-102.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			422.43	(9.00)	-102.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,595,945.81	38,596,368.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,595,945.81	38,596,368.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,595,945.81	38,596,368.24	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,596,368.24	38,596,359.24	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	38,596,368.24	38,596,359.24	0.0%

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

Supplemental Information

Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	167.85	0.00	-100.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			167.85	0.00	-100.0%
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)			167.85	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(167.85)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			(167.85)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			(167.85)	0.00	-100.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
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	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
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	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	167.85	0.00	-100.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			167.85	0.00	-100.0%
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%

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	36,656.61	36,583.83	42,479.60	34,921.48	34,921.48	40,128.00
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)	36,656.61	36,583.83	42,479.60	34,921.48	34,921.48	40,128.00
5. District Funded County Program ADA						
a. County Community Schools	42.14	38.92	42.14	42.02	42.02	42.02
b. Special Education-Special Day Class	31.41	31.86	31.41	30.69	30.69	30.69
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.00	4.00	4.00	4.00	4.00	4.00
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)	77.55	74.78	77.55	76.71	76.71	76.71
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,734.16	36,658.61	42,557.15	34,998.19	34,998.19	40,204.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	302.55	303.25	302.55	302.45	302.45	302.45
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	302.55	303.25	302.55	302.45	302.45	302.45
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	302.55	303.25	302.55	302.45	302.45	302.45

	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	152,003,691.00		152,003,691.00			152,003,691.00
Work in Progress	111,953,407.00	806,621.00	112,760,028.00	85,445,730.00	9,501,958.00	188,703,800.00
Total capital assets not being depreciated	263,957,098.00	806,621.00	264,763,719.00	85,445,730.00	9,501,958.00	340,707,491.00
Capital assets being depreciated:						
Land Improvements	104,961,485.00		104,961,485.00	318,535.00		105,280,020.00
Buildings	1,130,969,796.00		1,130,969,796.00	9,183,423.00		1,140,153,219.00
Equipment	12,769,278.00	(505,874.00)	12,263,404.00	3,672,124.00		15,935,528.00
Total capital assets being depreciated	1,248,700,559.00	(505,874.00)	1,248,194,685.00	13,174,082.00	0.00	1,261,368,767.00
Accumulated Depreciation for:						
Land Improvements	(51,315,062.00)		(51,315,062.00)	(4,539,612.00)		(55,854,674.00)
Buildings	(463,230,672.00)		(463,230,672.00)	(30,993,354.00)		(494,224,026.00)
Equipment	(8,613,967.00)	505,875.00	(8,108,092.00)	(1,065,104.00)		(9,173,196.00)
Total accumulated depreciation	(523,159,701.00)	505,875.00	(522,653,826.00)	(36,598,070.00)	0.00	(559,251,896.00)
Total capital assets being depreciated, net excluding lease and subscription assets	725,540,858.00	1.00	725,540,859.00	(23,423,988.00)	0.00	702,116,871.00
Lease Assets			0.00	830,140.00		830,140.00
Accumulated amortization for lease assets			0.00	(195,804.00)		(195,804.00)
Total lease assets, net	0.00	0.00	0.00	634,336.00	0.00	634,336.00
Subscription Assets			0.00	6,004,210.00		6,004,210.00
Accumulated amortization for subscription assets			0.00	(1,634,341.00)		(1,634,341.00)
Total subscription assets, net	0.00	0.00	0.00	4,369,869.00	0.00	4,369,869.00
Governmental activity capital assets, net	989,497,956.00	806,622.00	990,304,578.00	67,025,947.00	9,501,958.00	1,047,828,567.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	NCLB: TITLE I, PART A, BASIC GRANTS LOW-INCOME AND NEGLECTED	NCLB: TITLE I	NCLB: TITLE I, PART C, MIGRANT ED (REGULAR AND SUMMER PROGRAM)	CORE SET ASIDE	FAMILY & COMMUNITY WORKERS	NCLB: TITLE I, MIGRANT ED MESRP	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS
FEDERAL CATALOG NUMBER	84.010	84.010	84.011			84.011	84.010
RESOURCE CODE	3010	3010	3060	3090	3092	3110	3182
REVENUE OBJECT	8290	8290	8290	8290	8290	8990	8290
LOCAL DESCRIPTION (if any)	Fund 01	Fund 09	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover	7,028,322.53	121,936.92					814,213.20
2. a. Current Year Award	13,085,201.88	64,083.06	387,370.81	1,153,274.02	1,730,417.04	1,771.28	356,701.00
b. Transferability (ESSA)							
c. Other Adjustments	(255,214.60)	(135,395.08)		(475,267.93)			28,744.83
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	12,829,987.28	(71,312.02)	387,370.81	678,006.09	1,730,417.04	1,771.28	385,445.83
3. Required Matching Funds/Other		0.00					
4. Total Available Award (sum lines 1, 2d, & 3)	19,858,309.81	50,624.90	387,370.81	678,006.09	1,730,417.04	1,771.28	1,199,659.03
REVENUES							
5. Unearned Revenue Deferred from Prior Year	20,376.63	51,793.92					
6. Cash Received in Current Year	19,837,933.18	18,552.15		678,006.09	1,730,417.04		327,367.20
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	19,858,309.81	70,346.07	0.00	678,006.09	1,730,417.04	0.00	327,367.20
EXPENDITURES							
9. Donor-Authorized Expenditures	14,951,662.92	50,624.90	387,370.81	678,006.09	1,730,417.04	1,771.28	817,388.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	14,951,662.92	50,624.90	387,370.81	678,006.09	1,730,417.04	1,771.28	817,388.43
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,906,646.89	19,721.17	(387,370.81)	0.00	0.00	(1,771.28)	(490,021.23)
a. Unearned Revenue	4,906,646.89	19,721.17					
b. Accounts Payable							
c. Accounts Receivable			387,370.81			1,771.28	490,021.23
14. Unused Grant Award Calculation (line 4 minus line 9)	4,906,646.89	0.00	0.00	0.00	0.00	0.00	382,270.60
15. If Carryover is allowed, enter line 14 amount here	4,906,646.89						382,270.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,951,662.92	50,624.90	387,370.81	678,006.09	1,730,417.04	1,771.28	817,388.43

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) FUND	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND LEARNING LOSS	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) FUND LEARNING LOSS	GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND: LEARNING LOSS MITIGATION	ELO Grant: ESSERIII STATE RESERVE EMERGENCY NEEDS
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.425U	84.425U	84.425C	
RESOURCE CODE	3212	3213	3213	3214	3214	3215	3216
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover	348,720.08	81,869,590.34	537,961.66	6,774,618.22	173,042.77	15,468.11	5,984,095.00
2. a. Current Year Award							
b. Transferability (ESSA)							
c. Other Adjustments	4,671.00	54,986.58	49,423.48				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,671.00	54,986.58	49,423.48	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	353,391.08	81,924,576.92	587,385.14	6,774,618.22	173,042.77	15,468.11	5,984,095.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		424,608.10	540,648.99			15,468.11	
6. Cash Received in Current Year	353,391.08	78,110,230.75		6,188,605.12			5,984,095.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	353,391.08	78,534,838.85	540,648.99	6,188,605.12	0.00	15,468.11	5,984,095.00
EXPENDITURES							
9. Donor-Authorized Expenditures	353,391.08	58,889,051.59	521,651.68	6,188,605.12		15,468.11	5,984,095.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	353,391.08	58,889,051.59	521,651.68	6,188,605.12	0.00	15,468.11	5,984,095.00
12. Amounts Included in Line 6 above for Prior							

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	19,645,787.26	18,997.31	0.00	0.00	0.00	0.00
a. Unearned Revenue		19,645,787.26	18,997.31				
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	23,035,525.33	65,733.46	586,013.10	173,042.77	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		23,035,525.33	65,733.46	586,013.10			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	353,391.08	58,889,051.59	521,651.68	6,188,605.12	0.00	15,468.11	5,984,095.00

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	ELO Grant: ESSERIII STATE RESERVE EMERGENCY NEEDS	ELO Grant: ESSERII STATE RESERVE EMERGENCY NEEDS	ELO Grant: ESSERII STATE RESERVE EMERGENCY NEEDS	ELO Grant: ESSERIII STATE RESERVE EMERGENCY NEEDS	ELO Grant: ESSERIII STATE RESERVE EMERGENCY NEEDS	ELO Grant: ESSER III STATE RESERVE LEARNING LOSS	ELO Grant: ESSER III STATE RESERVE LEARNING LOSS
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3216	3217	3217	3218	3218	3219	3219
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09
AWARD							
1. Prior Year Carryover	46,411.00	1,373,403.00	10,652.00	3,900,935.00	30,254.00	6,724,540.00	52,153.00
2. a. Current Year Award							
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	46,411.00	1,373,403.00	10,652.00	3,900,935.00	30,254.00	6,724,540.00	52,153.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	46,411.00	1,123,911.00		3,490,792.00		5,995,906.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	46,411.00	1,123,911.00	0.00	3,490,792.00	0.00	5,995,906.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	289.66	1,373,403.00	9,989.45	3,900,935.00	361.84	6,724,540.00	52,153.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	289.66	1,373,403.00	9,989.45	3,900,935.00	361.84	6,724,540.00	52,153.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	015	016	017	018	019	020	021
(line 8 minus line 9 plus line 12)	46,121.34	(249,492.00)	(9,989.45)	(410,143.00)	(361.84)	(728,634.00)	(52,153.00)
a. Unearned Revenue	46,121.34						
b. Accounts Payable							
c. Accounts Receivable		249,492.00	9,989.45	410,143.00	361.84	728,634.00	52,153.00
14. Unused Grant Award Calculation (line 4 minus line 9)	46,121.34	0.00	662.55	0.00	29,892.16	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	46,121.34		662.55		29,892.16		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	289.66	1,373,403.00	9,989.45	3,900,935.00	361.84	6,724,540.00	52,153.00

Description	022	023	024	025	026	027	028
FEDERAL PROGRAM NAME	AFTER SCHOOL AND SAFETY (ASES) RATE INCREASE: ESSR II STATE RESERVE AFTER SCHOOL PGMS	IDEA AMERICAN RESCUE PLAN LOCAL ASSISTANCE ENTITLEMENT,	IDEA AMERICAN RESCUE PLAN LOCAL ASSISTANCE ENTITLEMENT,	IDEA AMERICAN RESCUE PLAN FEDERAL PRRESCHOOL	SPECIAL ED: IDEA BASIC LOCAL ASSISTANCE ENTITLEMENT, PART B, SEC 611 (FORMERLY P	SPECIAL ED: IDEA LOCAL ASSISTANCE, PART B, SEC 611 PRIVATE SCHOOL ISPs	SPECIAL ED: IDEA PRESCHOOL GRANTS, PART B, SEC 619
FEDERAL CATALOG NUMBER		84.027X	84.027X	84.173X	84.027A	84.027	84.173A
RESOURCE CODE	3225	3305	3306	3308	3310	3311	3315
REVENUE OBJECT	8290	8182	8182	8182	8181	8181	8182
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	3,535,000.00	73,231.78	5,119.28	40,626.06	9,318,927.00	46,162.96	341,193.00
b. Transferability (ESSA)							
c. Other Adjustments		(5,119.28)			(29,167.22)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,535,000.00	68,112.50	5,119.28	40,626.06	9,289,759.78	46,162.96	341,193.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,535,000.00	68,112.50	5,119.28	40,626.06	9,289,759.78	46,162.96	341,193.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,828,000.00				6,835,517.76		210,798.21
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,828,000.00	0.00	0.00	0.00	6,835,517.76	0.00	210,798.21
EXPENDITURES							
9. Donor-Authorized Expenditures	3,407,551.42	68,112.50	5,119.28	40,626.06	9,289,759.78	46,162.96	341,193.00
10. Non Donor-Authorized Expenditures					467,845.58		
11. Total Expenditures (lines 9 & 10)	3,407,551.42	68,112.50	5,119.28	40,626.06	9,757,605.36	46,162.96	341,193.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							

Description	022	023	024	025	026	027	028
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(579,551.42)	(68,112.50)	(5,119.28)	(40,626.06)	(2,454,242.02)	(46,162.96)	(130,394.79)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	579,551.42	68,112.50	5,119.28	40,626.06	2,454,242.02	46,162.96	130,394.79
14. Unused Grant Award Calculation (line 4 minus line 9)	127,448.58	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	127,448.58						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,407,551.42	68,112.50	5,119.28	40,626.06	9,289,759.78	46,162.96	341,193.00

Description	029	030	031	032	033	034	035
FEDERAL PROGRAM NAME	SPECIAL ED: IDEA MENTAL HEALTH ALLOCATION PLAN, PART B, SEC 611	SPECIAL ED: IDEA PRESCHOOL STAFF DEVELOPMENT, PART B, SEC 619	SPECIAL ED: IDEA EARLY INTERVENTION GRANTS	SPECIAL ED: ALTERNATE DISPUTE RESOLUTION	DEPARTMENT OF REHAB: WORKABILITY II, TRANSITION PARTNERSHIP	CARL D. PERKINS CAREER AND TECHNICAL EDUCATION: SECONDARY, SECTION 131	NCLB: TITLE II, PART A, TEACHER QUALITY
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.181	84.173A	84.126	84.048A	84.367A
RESOURCE CODE	3327	3345	3385	3395	3410	3550	4035
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	565,829.00	6,420.00	282,678.00	24,033.47	437,487.00	413,144.00	1,553,381.00
b. Transferability (ESSA)							
c. Other Adjustments							1,058,471.07
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	565,829.00	6,420.00	282,678.00	24,033.47	437,487.00	413,144.00	2,611,852.07
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	565,829.00	6,420.00	282,678.00	24,033.47	437,487.00	413,144.00	2,611,852.07
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	330,934.58		141,339.00			76,679.00	2,314,535.34
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	330,934.58	0.00	141,339.00	0.00	0.00	76,679.00	2,314,535.34
EXPENDITURES							
9. Donor-Authorized Expenditures	565,829.00	2,861.66	282,678.00	24,033.47	415,965.54	413,144.00	2,277,500.29
10. Non Donor-Authorized Expenditures	71,243.60		41,906.18				
11. Total Expenditures (lines 9 & 10)	637,072.60	2,861.66	324,584.18	24,033.47	415,965.54	413,144.00	2,277,500.29
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

Description	029	030	031	032	033	034	035
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(234,894.42)	(2,861.66)	(141,339.00)	(24,033.47)	(415,965.54)	(336,465.00)	37,035.05
a. Unearned Revenue							37,035.05
b. Accounts Payable							
c. Accounts Receivable	234,894.42	2,861.66	141,339.00	24,033.47	415,965.54	336,465.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,558.34	0.00	0.00	21,521.46	0.00	334,351.78
15. If Carryover is allowed, enter line 14 amount here		3,558.34			21,521.46		334,351.78
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	565,829.00	2,861.66	282,678.00	24,033.47	415,965.54	413,144.00	2,277,500.29

Description	036	037	038	039	040	041	042
FEDERAL PROGRAM NAME	COMMUNITY LEARNING CENTERS	ESEA: TITLE IV, PART A, STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANT PROGRAM	ESSA: TITLE III IMMIGRANT STUDENT PROGRAM	ESSA: TITLE III, ENGLISH LEARNER STUDENT PROGRAM	INDIAN EDUCATION, TITLE VI, PART A	CHILD NUTRITION: EQUIPMENT ASSISTANCE GRANTS	NCLB: TITLE X MCKINNEY-VENTO HOMELESS ASSISTANCE GRANTS
FEDERAL CATALOG NUMBER		84.424	84.365	84.365	84.060	10.579	84.196
RESOURCE CODE	4124	4127	4201	4203	4510	5314	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 13	Fund 01
AWARD							
1. Prior Year Carryover		2,052,600.80		2,446,555.04			
2. a. Current Year Award	1,343,945.56	1,394,675.00	147,833.00	2,246,345.00	4,321.00	90,000.00	253,530.26
b. Transferability (ESSA)							
c. Other Adjustments		(1,058,471.07)		139,709.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,343,945.56	336,203.93	147,833.00	2,386,054.00	4,321.00	90,000.00	253,530.26
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,343,945.56	2,388,804.73	147,833.00	4,832,609.04	4,321.00	90,000.00	253,530.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year				508,604.04			
6. Cash Received in Current Year	1,007,959.17	378,563.73	74,753.64	4,324,005.00		90,000.00	228,177.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,007,959.17	378,563.73	74,753.64	4,832,609.04	0.00	90,000.00	228,177.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,343,945.56	1,762,052.96	27,337.01	3,153,703.92	849.56		163,355.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,343,945.56	1,762,052.96	27,337.01	3,153,703.92	849.56	0.00	163,355.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							

Description	036	037	038	039	040	041	042
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(335,986.39)	(1,383,489.23)	47,416.63	1,678,905.12	(849.56)	90,000.00	64,821.14
a. Unearned Revenue			47,416.63	1,678,905.12		90,000.00	64,821.14
b. Accounts Payable							
c. Accounts Receivable	335,986.39	1,383,489.23			849.56		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	626,751.77	120,495.99	1,678,905.12	3,471.44	90,000.00	90,174.40
15. If Carryover is allowed, enter line 14 amount here		627,751.77	120,495.99	1,678,905.12		90,000.00	90,174.40
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,343,945.56	1,762,052.96	27,337.01	3,153,703.92	849.56	0.00	163,355.86

Description	043	044	045	046	047	048	
FEDERAL PROGRAM NAME	AMERICAN RESCUE PLAN-HOMELESS CHILDREN AND YOUTH (AR-HCY II)	AMERICAN RESCUE PLAN-HOMELESS CHILDREN AND YOUTH II (ARP-HCY II)	IRVINE MATHEMATICS (UCI)	21ST CENTURY ASSETS	COPS OFFICE SCHOOL	NJRPTC - UNIT SUPPORT AND MAINTENANCE	**TOTAL**
FEDERAL CATALOG NUMBER	84.425	84.425					
RESOURCE CODE	5632	5634	5858	4124	5872	5874	
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	FUND 01	Fund 01	Fund 01	Fund 015868	Fund 01	Fund 01	
AWARD							
1. Prior Year Carryover	27,031.54	264,555.00		81,007.31	491,712.56		121,169,779.08
2. a. Current Year Award		1,058,219.00	217,522.00	1,322,500.00	472,093.00		41,973,035.46
b. Transferability (ESSA)							0.00
c. Other Adjustments	.80		(11,934.23)				(634,562.65)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	.80	1,058,219.00	205,587.77	1,322,500.00	472,093.00	0.00	41,338,472.81
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	27,032.34	1,322,774.00	205,587.77	1,403,507.31	963,805.56	0.00	162,508,251.89
REVENUES							
5. Unearned Revenue Deferred from Prior Year		283,752.00					1,845,251.79
6. Cash Received in Current Year		292,589.00		979,375.00	521,712.56	17,300.00	144,537,856.60
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	576,341.00	0.00	979,375.00	521,712.56	17,300.00	146,383,108.39
EXPENDITURES							
9. Donor-Authorized Expenditures		756,189.65	205,587.77	1,305,542.84	586,330.70		129,116,608.79
10. Non Donor-Authorized Expenditures							580,995.36
11. Total Expenditures (lines 9 & 10)	0.00	756,189.65	205,587.77	1,305,542.84	586,330.70	0.00	129,697,604.15
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue							

Description	043	044	045	046	047	048	
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(179,848.65)	(205,587.77)	(326,167.84)	(64,618.14)	17,300.00	17,266,499.60
a. Unearned Revenue							26,555,451.91
b. Accounts Payable							0.00
c. Accounts Receivable		179,848.65	205,587.77	326,167.84	64,618.14		9,306,252.31
14. Unused Grant Award Calculation (line 4 minus line 9)	27,032.34	566,584.35	0.00	97,964.47	377,474.86	0.00	33,391,643.10
15. If Carryover is allowed, enter line 14 amount here	27,032.34	566,584.35		97,964.47	377,474.86		33,216,128.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	756,189.65	205,587.77	1,305,542.84	586,330.70	17,300.00	129,133,908.79

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	TEACHER RESIDENCY CAPACITY-TRC10	TEACHER RESIDENCY CAPACITY-TRC22	LOCAL SOLUTIONS (LS2270)	TEACHER RESIDENCY CAPACITY-TR22	PROP 47 GRANT	CLASSIFIED SCHOOL EMPLOYEE GRANT	AFTER SCHOOL EDUCATION AND SAFETY (ASES)
RESOURCE CODE	0057	0058	0059	0060	0071	0724	6010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01
AWARD							
1. Prior Year Carryover	29,307.57	25,459.89	92,839.12	283,036.36	1,480,704.32	36,067.62	
2. a. Current Year Award			198,833.06			259,200.00	9,812,309.52
b. Other Adjustments	(5,000.00)	(5,000.00)		(132,000.00)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	(5,000.00)	(5,000.00)	198,833.06	(132,000.00)	0.00	259,200.00	9,812,309.52
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	24,307.57	20,459.89	291,672.18	151,036.36	1,480,704.32	295,267.62	9,812,309.52
REVENUES							
5. Unearned Revenue Deferred from Prior Year	24,307.57	20,459.89	58,154.36	151,036.36		36,067.62	
6. Cash Received in Current Year			233,517.82			259,200.00	9,014,213.12
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	24,307.57	20,459.89	291,672.18	151,036.36	0.00	295,267.62	9,014,213.12
EXPENDITURES							
9. Donor-Authorized Expenditures	24,204.71		152,662.68	86,968.75	528,733.93	205,067.07	9,812,309.52
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,204.71	0.00	152,662.68	86,968.75	528,733.93	205,067.07	9,812,309.52
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	102.86	20,459.89	139,009.50	64,067.61	(528,733.93)	90,200.55	(798,096.40)
a. Unearned Revenue	102.86	20,459.89	139,009.50	64,067.61		90,200.55	
b. Accounts Payable							
c. Accounts Receivable					528,733.93		798,096.40

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	102.86	20,459.89	139,009.50	64,067.61	951,970.39	90,200.55	0.00
15. If Carryover is allowed, enter line 14 amount here	102.86	20,459.89	139,009.50	64,067.61	951,970.39	90,200.55	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	24,204.71	0.00	152,662.68	86,968.75	528,733.93	205,067.07	9,812,309.52

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	AFTER SCHOOL EDUCATION AND SAFETY (ASES)	PRE-K AND FAMILY LITERACY SUPPORT	UNIVERSAL PRE-KINDERGARTEN PLANNING & IMPLEMENTATION GRANT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	INCLUSIVE EARLY ED EXP	CA NATIONAL BOARD CERTIFICATION TEACHER INCENTIVE PROGRAM
RESOURCE CODE	6010	6052	6053	6105	6127	6128	6271
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 12	FUND 01	FUND 12	FUND 12	FUND 12	FUND 01
AWARD							
1. Prior Year Carryover			655,019.00		513,618.75		
2. a. Current Year Award	203,482.84	20,000.00	1,866,878.00	20,823,619.00	231,000.00	2,151,097.17	20,000.00
b. Other Adjustments			24,319.00	(3,193,829.00)	(698,196.33)	(1,522,319.77)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	203,482.84	20,000.00	1,891,197.00	17,629,790.00	(467,196.33)	628,777.40	20,000.00
3. Required Matching Funds/Other				91,530.99			
4. Total Available Award (sum lines 1, 2c, & 3)	203,482.84	20,000.00	2,546,216.00	17,721,320.99	46,422.42	628,777.40	20,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			665,019.00		513,618.75	297,834.42	
6. Cash Received in Current Year		20,000.00	1,881,197.00	20,915,149.99	225,000.00	68,939.99	20,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	20,000.00	2,546,216.00	20,915,149.99	738,618.75	366,774.41	20,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	203,482.84	20,000.00	370,513.96	17,721,320.99	46,422.42	628,777.40	19,989.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	203,482.84	20,000.00	370,513.96	17,721,320.99	46,422.42	628,777.40	19,989.43
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(203,482.84)	0.00	2,175,702.04	3,193,829.00	692,196.33	(262,002.99)	10.57
a. Unearned Revenue			2,175,702.04		692,196.33		10.57

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
b. Accounts Payable				3,193,829.00			
c. Accounts Receivable	203,482.84					262,002.99	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,175,702.04	0.00	0.00	0.00	10.57
15. If Carryover is allowed, enter line 14 amount here			2,175,702.04				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	203,482.84	20,000.00	370,513.96	17,721,320.99	46,422.42	628,777.40	19,989.43

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	AME DEMONSTRATION SITE GRANT: PROP. 98 CTE	AME DEMONSTRATION SITE GRANT: PROP. 98 CTE	MIDDLE SCHOOL FOUNDATION - LATHROP (COHORT 4 IMPLEMENTATION)	CPA LIGHTHOUSE ACADEMY PROJECT	MIDDLE SCHOOL FOUNDATION - HENINGER (COHORT 5 IMPLEMENTATION)	MIDDLE SCHOOL FOUNDATION - ROMERO-CRUZ (COHORT 6 PLANNING)	CPA CLEAN TECH PARTNERSHIP ACADEMIES
RESOURCE CODE	6385	6385	6385	6385	6385	6385	6386
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	SIERRA PREPARATORY ACAD. (C/O)	SIERRA PREPARATORY ACADEMY	LATHROP INT. (C/O)	VALLEY HS	HENINGER ELEMENTARY	ROMERO-CRUZ ACADEMY	VALLEY HS
AWARD							
1. Prior Year Carryover	4,676.82		32,646.47				16,466.00
2. a. Current Year Award		12,222.00		20,000.00	50,000.00	25,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	12,222.00	0.00	20,000.00	50,000.00	25,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,676.82	12,222.00	32,646.47	20,000.00	50,000.00	25,000.00	16,466.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	4,676.82		32,646.47				16,466.00
6. Cash Received in Current Year		9,166.50		15,000.00	45,000.00	22,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	4,676.82	9,166.50	32,646.47	15,000.00	45,000.00	22,500.00	16,466.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,676.82	12,222.00	32,646.47	20,000.00	50,000.00	25,000.00	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,676.82	12,222.00	32,646.47	20,000.00	50,000.00	25,000.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,055.50)	0.00	(5,000.00)	(5,000.00)	(2,500.00)	16,466.00

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	015	016	017	018	019	020	021
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		3,055.50		5,000.00	5,000.00	2,500.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	16,466.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,676.82	12,222.00	32,646.47	20,000.00	50,000.00	25,000.00	16,466.00

2022-23 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	CTE INCENTIVE GRANT (C/O)	CTE INCENTIVE GRANT (C/O)	CTE INCENTIVE GRANT	INFANT DISCRETIONARY FUNDS	SPECIAL ED: PROJECT WORKABILITY I LEA	EDUCATION ACADEMY CENTURY (0434) (C/O)	EDUCATION ACADEMY CENTURY (0434)
RESOURCE CODE	6387	6387	6387	6515	6520	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	7220	7220
AWARD							
1. Prior Year Carryover	273,185.43	1,525,053.00				80,593.82	
2. a. Current Year Award			1,778,303.00	14,941.36	333,600.00		81,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,778,303.00	14,941.36	333,600.00	0.00	81,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	273,185.43	1,525,053.00	1,778,303.00	14,941.36	333,600.00	80,593.82	81,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	273,185.43	1,525,053.00				50,593.82	
6. Cash Received in Current Year			1,600,473.00		115,883.41	30,000.00	40,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	273,185.43	1,525,053.00	1,600,473.00	0.00	115,883.41	80,593.82	40,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	273,185.43	1,244,059.24		14,941.36	333,600.00	80,593.82	7,050.91
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	273,185.43	1,244,059.24	0.00	14,941.36	333,600.00	80,593.82	7,050.91
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	280,993.76	1,600,473.00	(14,941.36)	(217,716.59)	0.00	33,449.09
a. Unearned Revenue			1,600,473.00				33,449.09
b. Accounts Payable							
c. Accounts Receivable				14,941.36	217,716.59		

Description	022	023	024	025	026	027	028
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	280,993.76	1,778,303.00	0.00	0.00	0.00	73,949.09
15. If Carryover is allowed, enter line 14 amount here		280,993.76	1,778,303.00				73,949.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	273,185.43	1,525,053.00	0.00	14,941.36	333,600.00	80,593.82	7,050.91

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	EDUCATION ACADEMY CENTURY (0434) SUPPLEMENTAL	CPA GRANT: GLOBAL ACADEMY (0190) (C/O)	CPA GRANT: GLOBAL ACADEMY (0190)	CPA GRANT: GLOBAL ACADEMY (0190) SUPPLEMENTAL	CPA GRANT: E BUSINESS (0473) (C/O)	CPA GRANT: E BUSINESS (0473)	CPA GRANT: E BUSINESS (0473) SUPPLEMENTAL
RESOURCE CODE	7220	7220	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	7220	7221	7221	7221	7225	7225	7225
AWARD							
1. Prior Year Carryover		57,949.32			81,000.00		
2. a. Current Year Award	1,549.00		81,000.00	1,549.00		81,000.00	1,549.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,549.00	0.00	81,000.00	1,549.00	0.00	81,000.00	1,549.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,549.00	57,949.32	81,000.00	1,549.00	81,000.00	81,000.00	1,549.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		27,949.32			51,000.00		
6. Cash Received in Current Year		30,000.00	40,500.00		30,000.00	40,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	57,949.32	40,500.00	0.00	81,000.00	40,500.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures		57,949.32	33,159.88		81,000.00	1,656.15	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	57,949.32	33,159.88	0.00	81,000.00	1,656.15	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	7,340.12	0.00	0.00	38,843.85	0.00
a. Unearned Revenue			7,340.12			38,843.85	
b. Accounts Payable							
c. Accounts Receivable	1,549.00			1,549.00			1,549.00

Description	029	030	031	032	033	034	035
14. Unused Grant Award Calculation (line 4 minus line 9)	1,549.00	0.00	47,840.12	1,549.00	0.00	79,343.85	1,549.00
15. If Carryover is allowed, enter line 14 amount here	1,549.00		47,840.12	1,549.00		79,343.85	1,549.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,549.00	57,949.32	33,159.88	1,549.00	81,000.00	1,656.15	1,549.00

Description	036	037	038	039	040	041	042
STATE PROGRAM NAME	PROGRAMS SPECIALIZED SECONDARY (CAPES)	PROGRAMS SPECIALIZED SECONDARY (CAPES)	PROGRAMS SPECIALIZED SECONDARY (PROFESSIONAL PERFORMANCE STUDIES)	PROGRAMS SPECIALIZED SECONDARY (MECA)	PROGRAMS SPECIALIZED SECONDARY (MECA)	PROGRAMS SPECIALIZED SECONDARY (MECA)	PROGRAMS SPECIALIZED SECONDARY (MIDAS)
RESOURCE CODE	7370	7370	7370	7370	7370	7370	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	SADDLEBACK HS COHORT 7 YR. 1 IMPLEMENTATION	SADDLEBACK HS COHORT 7 YR. 2 IMPLEMENTATION	CENTURY HS COHORT 9 PLANNING	CHAVEZ HS COHORT 8 PLANNING	CHAVEZ HS COHORT 8 YR. 1 IMPLEMENTATION	CHAVEZ HS COHORT 8 SUPPLEMENTAL	MIDDLE COLLEGE HS COHORT 8A PLANNING
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	100,000.00	75,000.00	35,000.00	35,000.00	100,000.00	21,071.00	35,000.00
b. Other Adjustments	20,488.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	120,488.00	75,000.00	35,000.00	35,000.00	100,000.00	21,071.00	35,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	120,488.00	75,000.00	35,000.00	35,000.00	100,000.00	21,071.00	35,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				26,250.00			26,250.00
6. Cash Received in Current Year	120,488.00	56,250.00	26,250.00	8,750.00	75,000.00	18,964.00	8,750.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	120,488.00	56,250.00	26,250.00	35,000.00	75,000.00	18,964.00	35,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	100,000.00		35,000.00	35,000.00			35,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	100,000.00	0.00	35,000.00	35,000.00	0.00	0.00	35,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts							

Description	036	037	038	039	040	041	042
(line 8 minus line 9 plus line 12)	20,488.00	56,250.00	(8,750.00)	0.00	75,000.00	18,964.00	0.00
a. Unearned Revenue		56,250.00			75,000.00	18,964.00	
b. Accounts Payable							
c. Accounts Receivable			8,750.00				
14. Unused Grant Award Calculation (line 4 minus line 9)	20,488.00	75,000.00	0.00	0.00	100,000.00	21,071.00	0.00
15. If Carryover is allowed, enter line 14 amount here	20,488.00	75,000.00			100,000.00	21,071.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	120,488.00	0.00	35,000.00	35,000.00	0.00	0.00	35,000.00

Description	043	044	045	046	047	048	049
STATE PROGRAM NAME	PROGRAMS SPECIALIZED SECONDARY (MIDAS)	PROGRAMS SPECIALIZED SECONDARY (MIDAS)	PROGRAMS SPECIALIZED SECONDARY (CARE)	PROGRAMS SPECIALIZED SECONDARY (CARE)	PROGRAMS SPECIALIZED SECONDARY (CARE)	PROGRAMS SPECIALIZED SECONDARY (SMART START)	PROGRAMS SPECIALIZED SECONDARY
RESOURCE CODE	7370	7370	7370	7370	7370	7370	7370
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	MIDDLE COLLEGE HS COHORT 8 YR. 1 IMPLEMENTATION	MIDDLE COLLEGE HS COHORT 8 SUPPLEMENTAL	SEGERSTROM HS COHORT 8A PLANNING	SEGERSTROM HS COHORT 8 YR. 1 IMPLEMENTATION	SEGERSTROM HS COHORT 8 SUPPLEMENTAL	SEGERSTROM HS COHORT 6 YRS. 2 & 3 IMPLEMENTATION (C/O)	SEGERSTROM HS COHORT 6 SUPPLEMENTAL
AWARD							
1. Prior Year Carryover						38,719.88	
2. a. Current Year Award	100,000.00	21,071.00	35,000.00	100,000.00	21,071.00		40,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	100,000.00	21,071.00	35,000.00	100,000.00	21,071.00	0.00	40,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	100,000.00	21,071.00	35,000.00	100,000.00	21,071.00	38,719.88	40,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			26,250.00			38,719.88	
6. Cash Received in Current Year	75,000.00	18,964.00	8,750.00	75,000.00	18,964.00		40,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	75,000.00	18,964.00	35,000.00	75,000.00	18,964.00	38,719.88	40,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures			35,000.00			38,719.88	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	35,000.00	0.00	0.00	38,719.88	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	75,000.00	18,964.00	0.00	75,000.00	18,964.00	0.00	40,000.00

Description	043	044	045	046	047	048	049
a. Unearned Revenue	75,000.00	18,964.00		75,000.00	18,964.00		40,000.00
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	100,000.00	21,071.00	0.00	100,000.00	21,071.00	0.00	40,000.00
15. If Carryover is allowed, enter line 14 amount here	100,000.00	21,071.00		100,000.00	21,071.00		40,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	35,000.00	0.00	0.00	38,719.88	0.00

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	050	051	052	
STATE PROGRAM NAME	CA FARM TO SCHOOL INCUBATOR GRANT PROGRAM	KINDER READINESS PROGRAM	CA NEWCOMER EDUC & WELL-BEING PROGRAM (CALNEW)	**TOTAL**
RESOURCE CODE	7811	7841	7857	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	FUND 13	Fund 01	Fund 01	
AWARD				
1. Prior Year Carryover		54,488.33	131,786.63	5,412,618.33
2. a. Current Year Award	50,852.10	382,600.00	200,000.00	39,419,798.05
b. Other Adjustments				(5,511,538.10)
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,852.10	382,600.00	200,000.00	33,908,259.95
3. Required Matching Funds/Other				91,530.99
4. Total Available Award (sum lines 1, 2c, & 3)	50,852.10	437,088.33	331,786.63	39,412,409.27
REVENUES				
5. Unearned Revenue Deferred from Prior Year				3,865,538.71
6. Cash Received in Current Year	16,149.25	288,414.83	121,877.40	35,634,312.31
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	16,149.25	288,414.83	121,877.40	39,499,851.02
EXPENDITURES				
9. Donor-Authorized Expenditures	50,852.10	437,088.33	171,039.42	33,029,894.83
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	50,852.10	437,088.33	171,039.42	33,029,894.83
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(34,702.85)	(148,673.50)	(49,162.02)	6,469,956.19
a. Unearned Revenue				5,239,997.41
b. Accounts Payable				3,193,829.00

Description	050	051	052	
c. Accounts Receivable	34,702.85	148,673.50	49,162.02	2,286,464.98
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	160,747.21	6,382,514.44
15. If Carryover is allowed, enter line 14 amount here			160,747.21	6,366,037.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,852.10	437,088.33	171,039.42	33,352,489.59

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LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	AVID OCDE DESTINATIO GRADUATION-INT	IMPROVING TEACHER QUALITY (UCI)	PROJECT LEAD THE WAY	CIRCULOS	K12 STRONG WORKFORCE (SAUSD) RND 2	K12 STRONG WORKFORCE (SAUSD) RND 3	K12 STRONG WORKFORCE (SAUSD) RND 4
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9129	9130	9159	9168	9172	9172	9172
AWARD							
1. Prior Year Carryover	1,936.32				671,931.50	1,990,091.00	
2. a. Current Year Award		223,743.39	5,000.00	94,847.57			1,999,515.00
b. Other Adjustments	0.00						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	223,743.39	5,000.00	94,847.57	0.00	0.00	1,999,515.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,936.32	223,743.39	5,000.00	94,847.57	671,931.50	1,990,091.00	1,999,515.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,936.32				671,931.50	963,677.92	
6. Cash Received in Current Year			5,000.00	94,847.57			1,399,661.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,936.32	0.00	5,000.00	94,847.57	671,931.50	963,677.92	1,399,661.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	223,743.39	5,000.00	6,499.27	671,931.50	1,990,091.00	123,084.48
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	223,743.39	5,000.00	6,499.27	671,931.50	1,990,091.00	123,084.48
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	1,936.32	(223,743.39)	0.00	88,348.30	0.00	(1,026,413.08)	1,276,576.52
a. Unearned Revenue	0.00			88,348.30			1,276,576.52
b. Accounts Payable	1,936.32						
c. Accounts Receivable		223,743.39				1,026,413.08	

Description	001	002	003	004	005	006	007
14. Unused Grant Award Calculation (line 4 minus line 9)	1,936.32	0.00	0.00	88,348.30	0.00	0.00	1,876,430.52
15. If Carryover is allowed, enter line 14 amount here				88,348.30			1,876,430.52
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	223,743.39	5,000.00	6,499.27	671,931.50	1,990,091.00	123,084.48

2022-23 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	CAL OPTIMA	K12 STRONG WORKFORCE (OCDE) RND 3	K12 STRONG WORKFORCE (OCDE) RND 3	OCDE TUPE	ESSA: TITLE II CSLD GRANT	CALSHAPE VENTILATION	CALSHAPE VENTILATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8677	8699	8699	8699
LOCAL DESCRIPTION (if any)	9174	9178	9178	9179	9183	9200	9201
AWARD							
1. Prior Year Carryover				98,005.80			
2. a. Current Year Award		73,464.00	10,000.00		131,542.33	1,974,710.40	1,534,678.80
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	73,464.00	10,000.00	0.00	131,542.33	1,974,710.40	1,534,678.80
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	73,464.00	10,000.00	98,005.80	131,542.33	1,974,710.40	1,534,678.80
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		58,461.50	10,000.00	52,336.27	20,335.11	987,355.20	767,339.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	58,461.50	10,000.00	52,336.27	20,335.11	987,355.20	767,339.40
EXPENDITURES							
9. Donor-Authorized Expenditures	229,878.12	73,464.00	10,000.00	98,005.80	131,542.33	98,608.48	178,054.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	229,878.12	73,464.00	10,000.00	98,005.80	131,542.33	98,608.48	178,054.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(229,878.12)	(15,002.50)	0.00	(45,669.53)	(111,207.22)	888,746.72	589,285.36
a. Unearned Revenue						888,746.72	589,285.36
b. Accounts Payable							
c. Accounts Receivable	229,878.12	15,002.50		45,669.53	111,207.22		

Description	008	009	010	011	012	013	014
14. Unused Grant Award Calculation (line 4 minus line 9)	(229,878.12)	0.00	0.00	0.00	0.00	1,876,101.92	1,356,624.76
15. If Carryover is allowed, enter line 14 amount here						888,746.72	589,285.36
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	229,878.12	73,464.00	10,000.00	98,005.80	131,542.33	98,608.48	178,054.04

Description	015	016	
LOCAL PROGRAM NAME	CALSHAPE VENTILATION	CALSHAPE VENTILATION	**TOTAL**
RESOURCE CODE	9010	9010	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)	9202	9203	
AWARD			
1. Prior Year Carryover			2,761,964.62
2. a. Current Year Award	1,820,522.40	943,331.00	8,811,354.89
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,820,522.40	943,331.00	8,811,354.89
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,820,522.40	943,331.00	11,573,319.51
REVENUES			
5. Unearned Revenue Deferred from Prior Year			1,637,545.74
6. Cash Received in Current Year	910,261.20		4,305,597.25
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	910,261.20	0.00	5,943,142.99
EXPENDITURES			
9. Donor-Authorized Expenditures	187,558.88	62,344.99	4,089,806.28
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	187,558.88	62,344.99	4,089,806.28
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	722,702.32	(62,344.99)	1,853,336.71
a. Unearned Revenue	722,702.32		3,565,659.22
b. Accounts Payable			1,936.32
c. Accounts Receivable		62,344.99	1,714,258.83
14. Unused Grant Award Calculation			

Description	015	016	
(line 4 minus line 9)	1,632,963.52	880,986.01	7,483,513.23
15. If Carryover is allowed, enter line 14 amount here	722,702.32		4,165,513.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	187,558.88	62,344.99	4,089,806.28

Description	001	002	003	004	
FEDERAL PROGRAM NAME	CHILD DEV: ARP ONE-TIME STIPEND	CHILD NUTRITION	CHILD NUTRITION: CACFP CLAIMS	SUPPLY CHAIN ASSISTANCE FUNDS	**TOTAL**
FEDERAL CATALOG NUMBER	93.575			10.555	
RESOURCE CODE	5059	5310	5320	5466	
REVENUE OBJECT	8290	8220	8220	8220	
LOCAL DESCRIPTION (if any)	FUND 12	FUND 13	FUND 13	FUND 13	
AWARD					
1. Prior Year Restricted Ending Balance	302,400.00	11,998,939.75	508,477.72	995,860.72	13,805,678.19
2. a. Current Year Award		34,736,968.26	3,078,884.66	1,303,005.47	39,118,858.39
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	34,736,968.26	3,078,884.66	1,303,005.47	39,118,858.39
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	302,400.00	46,735,908.01	3,587,362.38	2,298,866.19	52,924,536.58
REVENUES					
5. Cash Received in Current Year		27,763,641.53	2,723,423.46		30,487,064.99
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	6,973,326.73	355,461.20	1,303,005.47	8,631,793.40
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	6,973,326.73	355,461.20	1,303,005.47	8,631,793.40
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	34,736,968.26	3,078,884.66	1,303,005.47	39,118,858.39
EXPENDITURES					
10. Donor-Authorized Expenditures		38,815,306.96	3,244,412.54	995,860.72	43,055,580.22
11. Non Donor-Authorized Expenditures					0.00

Description	001	002	003	004	
12. Total Expenditures (line 10 plus line 11)	0.00	38,815,306.96	3,244,412.54	995,860.72	43,055,580.22
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	302,400.00	7,920,601.05	342,949.84	1,303,005.47	9,868,956.36

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ROC/P	CHILD DEVELOPMENT RESERVE ACCOUNT	LITERACY COACHES AND READING SPECIALISTS	LITERACY COACHES AND READING SPECIALISTS	EDUCATOR EFFECTIVENESS	EDUCATOR EFFECTIVENESS	LOTTERY: INSTRUCTIONAL MATERIALS
RESOURCE CODE	0808	6130	6211	6211	6266	6266	6300
REVENUE OBJECT	8677	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 12	FUND 01	FUND 09	FUND 01	FUND 09	FUND 01
AWARD							
1. Prior Year Restricted Ending Balance		974,211.80			8,319,900.00	68,789.00	4,776,740.73
2. a. Current Year Award			1,270,895.00	450,000.00	2,079,975.00	17,197.00	4,290,303.10
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	1,270,895.00	450,000.00	2,079,975.00	17,197.00	4,290,303.10
3. Required Matching Funds/Other	3,652,707.00	12,540.73					
4. Total Available Award (sum lines 1, 2c, & 3)	3,652,707.00	986,752.53	1,270,895.00	450,000.00	10,399,875.00	85,986.00	9,067,043.83
REVENUES							
5. Cash Received in Current Year			1,270,895.00	450,000.00	2,079,975.00	17,197.00	3,141,036.34
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	1,149,266.76
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	1,149,266.76
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	1,270,895.00	450,000.00	2,079,975.00	17,197.00	4,290,303.10
EXPENDITURES							
10. Donor-Authorized Expenditures	3,652,707.00				2,444,137.31		2,440,115.42
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	3,652,707.00	0.00	0.00	0.00	2,444,137.31	0.00	2,440,115.42
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	986,752.53	1,270,895.00	450,000.00	7,955,737.69	85,986.00	6,626,928.41

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	LOTTERY: INSTRUCTIONAL MATERIALS	CCSPP: IMPLEMENTATION GRANT	ANTIBIAS EDUCATION GRANT	SPECIAL EDUCATION MASTER PLAN	ADVANCED LEARNING ACADEMY	SPECIAL ED: INFANT FUNDING	SPECIAL EDUCATION DISPUTE PREVENTION & DISPUTE RESOLUTION
RESOURCE CODE	6300	6332	6318	6500	6500	6510	6536
REVENUE OBJECT	8590	8590	8590	8311	8919	8311	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 01	FUND 01	FUND 01	FUND 09	FUND 01	FUND 01
AWARD							
1. Prior Year Restricted Ending Balance	124,450.52						807,105.92
2. a. Current Year Award	35,272.43	5,700,000.00	199,993.00	41,572,433.82	172,783.17	489,631.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	35,272.43	5,700,000.00	199,993.00	41,572,433.82	172,783.17	489,631.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	159,722.95	5,700,000.00	199,993.00	41,572,433.82	172,783.17	489,631.00	807,105.92
REVENUES							
5. Cash Received in Current Year	24,435.43	1,080,000.00	0.00	39,308,556.00	172,783.17	489,631.00	
6. Amounts Included in Line 5 for Prior Year Adjustments				535,892.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,837.00	4,620,000.00	199,993.00	1,727,985.82	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	10,837.00	4,620,000.00	199,993.00	1,727,985.82	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	35,272.43	5,700,000.00	199,993.00	41,036,541.82	172,783.17	489,631.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		299,664.42		41,572,433.82	172,783.17	489,631.00	807,105.92
11. Non Donor-Authorized Expenditures				86,230,452.47		104,661.91	

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	0.00	299,664.42	0.00	127,802,886.29	172,783.17	594,292.91	807,105.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	159,722.95	5,400,335.58	199,993.00	0.00	0.00	0.00	0.00

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME	SPECIAL EDUCATION LEARNING RECOVERY SUPPORT	MENTAL HEALTH FUNDS	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	ARTS, MUSIC, AND INST MTLS DISCRETIONARY BLOCK GRANT	ARTS, MUSIC, AND INST MTLS DISCRETIONARY BLOCK GRANT	KITCHEN INFRASTRUCTURE AND TRAINING FUNDS	CHILD NUTRITION: KIT FUNDS
RESOURCE CODE	6537	6546	6547	6762	6762	7028	7032
REVENUE OBJECT	8590	8590	8590	8590	8590	8520	8520
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 09	FUND 01	FUND 01
AWARD							
1. Prior Year Restricted Ending Balance	3,450,872.11	2,411,863.10	2,418,477.00			1,412,208.00	
2. a. Current Year Award		3,463,316.00	2,318,345.00	22,838,735.00	178,779.00		5,671,586.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,463,316.00	2,318,345.00	22,838,735.00	178,779.00	0.00	5,671,586.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,450,872.11	5,875,179.10	4,736,822.00	22,838,735.00	178,779.00	1,412,208.00	5,671,586.00
REVENUES							
5. Cash Received in Current Year		3,463,316.00	2,318,345.00	12,096,788.00	94,693.00		5,671,586.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	10,741,947.00	84,086.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	10,741,947.00	84,086.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,463,316.00	2,318,345.00	22,838,735.00	178,779.00	0.00	5,671,586.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,450,872.11	4,910,915.18		1,831,949.72	10,485.11	1,412,208.00	
11. Non Donor-Authorized Expenditures							

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	015	016	017	018	019	020	021
12. Total Expenditures (line 10 plus line 11)	3,450,872.11	4,910,915.18	0.00	1,831,949.72	10,485.11	1,412,208.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	964,263.92	4,736,822.00	21,006,785.28	168,293.89	0.00	5,671,586.00

Description	022	023	024	025	026	027	028
STATE PROGRAM NAME	CA LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM (LCSSP)	CLASSIFIED SCHOOL EMPLOYEE PROFESSIONAL DEVELOPMENT BLOCK GRANT	CLASSIFIED SCHOOL EMPLOYEE PROFESSIONAL DEVELOPMENT BLOCK GRANT	SB 117 COVID-19 LEA RESPONSE FUNDS	A-G ACCESS GRANT	A-G ACCESS GRANT	A-G LEARNING LOSS MITIGATION GRANT
RESOURCE CODE	7085	7311	7311	7388	7412	7412	7413
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 09	FUND 01	FUND 01	FUND 09	FUND 01
AWARD							
1. Prior Year Restricted Ending Balance		22,556.92	1,097.00	186,101.09	3,711,202.00	75,000.00	1,391,314.00
2. a. Current Year Award	1,999,998.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,999,998.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,999,998.00	22,556.92	1,097.00	186,101.09	3,711,202.00	75,000.00	1,391,314.00
REVENUES							
5. Cash Received in Current Year	1,399,999.00				0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	599,999.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	599,999.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,999,998.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures					410,342.53	67,453.51	
11. Non Donor-Authorized Expenditures							

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	022	023	024	025	026	027	028
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	410,342.53	67,453.51	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,999,998.00	22,556.92	1,097.00	186,101.09	3,300,859.47	7,546.49	1,391,314.00

Description	029	030	031	032	033	034	035
STATE PROGRAM NAME	A-G LEARNING LOSS MITIGATION GRANT	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT (PROP 98 FY 2019	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT (PROP 98 FY 2019	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: PARAPROFESSIONAL STAFF	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: PARAPROFESSIONAL STAFF	LEARNING RECOVERY BLOCK GRANT	LEARNING RECOVERY BLOCK GRANT
RESOURCE CODE	7413	7425	7425	7426	7426	7435	7435
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 01	FUND 09	FUND 01	FUND 09	FUND 01	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance	75,000.00	22,337,506.33	175,811.00	3,404,950.58	26,320.00		
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	74,890,882.00	571,873.00
b. Other Adjustments		(3,529,209.00)	(26,397.00)			(10,784,287.00)	(82,350.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(3,529,209.00)	(26,397.00)	0.00	0.00	64,106,595.00	489,523.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	75,000.00	18,808,297.33	149,414.00	3,404,950.58	26,320.00	64,106,595.00	489,523.00
REVENUES							
5. Cash Received in Current Year	0.00					74,890,882.00	571,873.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(3,529,209.00)	(26,397.00)	0.00	0.00	(10,784,287.00)	(82,350.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(3,529,209.00)	(26,397.00)	0.00	0.00	(10,784,287.00)	(82,350.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	(3,529,209.00)	(26,397.00)	0.00	0.00	64,106,595.00	489,523.00
EXPENDITURES							
10. Donor-Authorized Expenditures	23,006.44	7,385,834.09	51,922.19	305,753.30			
11. Non Donor-Authorized Expenditures							

Description	029	030	031	032	033	034	035
12. Total Expenditures (line 10 plus line 11)	23,006.44	7,385,834.09	51,922.19	305,753.30	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	51,993.56	11,422,463.24	97,491.81	3,099,197.28	26,320.00	64,106,595.00	489,523.00

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Description	036	037	038	039	040	
STATE PROGRAM NAME	ETHNIC STUDIES BLOCK GRANT	ETHNIC STUDIES BLOCK GRANT	DUAL LANGUAGE IMMERSION GRANT	TOBACCO GRANT	ACCOUNT (RMA: EDUCATION CODE SECTION 17070.75)	**TOTAL**
RESOURCE CODE	7850	7850	7859	7860	8150	
REVENUE OBJECT	8590	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)	FUND 01	FUND 09	FUND 01	FUND 01	FUND 01	
AWARD						
1. Prior Year Restricted Ending Balance	372,451.00	3,937.00			5,216,162.14	61,764,027.24
2. a. Current Year Award			152,000.00	941.10		168,364,938.62
b. Other Adjustments						(14,422,243.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	152,000.00	941.10	0.00	153,942,695.62
3. Required Matching Funds/Other					22,494,764.97	26,160,012.70
4. Total Available Award (sum lines 1, 2c, & 3)	372,451.00	3,937.00	152,000.00	941.10	27,710,927.11	241,866,735.56
REVENUES						
5. Cash Received in Current Year			152,000.00	0.00		148,693,990.94
6. Amounts Included in Line 5 for Prior Year Adjustments						535,892.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	941.10	0.00	4,712,812.68
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	941.10	0.00	4,712,812.68
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	152,000.00	941.10	0.00	153,406,803.62
EXPENDITURES						
10. Donor-Authorized Expenditures	163,590.34		43,239.08	941.10	23,917,366.54	95,864,457.30
11. Non Donor-Authorized Expenditures						86,335,114.38
12. Total Expenditures						

STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	036	037	038	039	040	
(line 10 plus line 11)	163,590.34	0.00	43,239.08	941.10	23,917,366.54	182,199,571.68
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	208,860.66	3,937.00	108,760.92	0.00	3,793,560.57	146,002,278.26

Description	001	002	003	004	005	006	007
LOCAL PROGRAM NAME	SCHOLARSHIP FOR HIGHER ED	NO KID HUNGRY GRANT	TWO-WAY DIGITAL	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	SANTA ANA PUBLIC SCHOOLS FOUNDATION	SANTA ANA PUBLIC SCHOOLS FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8650	8650	8650	8699	8699
LOCAL DESCRIPTION (if any)	9005	139011	9040	9050	9051	9067	FUND 099067
AWARD							
1. Prior Year Restricted Ending Balance	1,500.00	621,493.28	713,483.28	38,705.39	7,127.79	7,169.99	33.54
2. a. Current Year Award			955,928.00	50,608.02		13,963.55	966.46
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	955,928.00	50,608.02	0.00	13,963.55	966.46
3. Required Matching Funds/Other		173,831.06					
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	795,324.34	1,669,411.28	89,313.41	7,127.79	21,133.54	1,000.00
REVENUES							
5. Cash Received in Current Year			817,056.00	47,358.02		13,963.55	966.46
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	138,872.00	3,250.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	138,872.00	3,250.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	955,928.00	50,608.02	0.00	13,963.55	966.46
EXPENDITURES							
10. Donor-Authorized Expenditures		43,457.77	645,186.72	61,561.52		16,709.53	489.94
11. Non Donor-Authorized Expenditures							

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	0.00	43,457.77	645,186.72	61,561.52	0.00	16,709.53	489.94
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,500.00	751,866.57	1,024,224.56	27,751.89	7,127.79	4,424.01	510.06

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME	TRAFFIC IMPOUND PROGRAM	ED TECH K-12 VOUCHER	HR LONGEVITY AWARDS	BEGINNING TEACHER BTSA	THE WELLNESS FOUNDATION	EMPLOYEE WELLNESS	CELL LEASES
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9078	9094	9115	9125	9134	9138	9141
AWARD							
1. Prior Year Restricted Ending Balance	25.70	138,149.03	100.00	242,427.19	1,224.99	53,397.69	542,544.45
2. a. Current Year Award				91,977.00		105,496.50	175,474.05
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	91,977.00	0.00	105,496.50	175,474.05
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25.70	138,149.03	100.00	334,404.19	1,224.99	158,894.19	718,018.50
REVENUES							
5. Cash Received in Current Year				87,702.00		105,496.50	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	4,275.00	0.00	0.00	175,474.05
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	4,275.00	0.00	0.00	175,474.05
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	91,977.00	0.00	105,496.50	175,474.05
EXPENDITURES							
10. Donor-Authorized Expenditures				176,796.76		27,773.08	737.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	0.00	0.00	0.00	176,796.76	0.00	27,773.08	737.50
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	25.70	138,149.03	100.00	157,607.43	1,224.99	131,121.11	717,281.00

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME	SCE-FACILITIES	OC COMMUNITY FOUNDATION	BTSA SPED	TEACH REPLACEMENT/ REPAIRS	TEACH REPLACEMENT/ REPAIRS ALA	HERITAGE MUSEUM (OC WATER)	INDUCTION MENTOR PROGRAM
RESOURCE CODE	9142	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9142	9143	9149	9161	FUND 09 9161	9163	9167
AWARD							
1. Prior Year Restricted Ending Balance	2,079,507.45	26,960.89	1,578.03	71,696.69	3,325.00	.05	52,419.74
2. a. Current Year Award		34,950.00		18,019.27			52,774.98
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	34,950.00	0.00	18,019.27	0.00	0.00	52,774.98
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,079,507.45	61,910.89	1,578.03	89,715.96	3,325.00	.05	105,194.72
REVENUES							
5. Cash Received in Current Year		23,950.00		17,158.77			41,483.32
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	11,000.00	0.00	860.50	0.00	0.00	11,291.66
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	11,000.00	0.00	860.50	0.00	0.00	11,291.66
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	34,950.00	0.00	18,019.27	0.00	0.00	52,774.98
EXPENDITURES							
10. Donor-Authorized Expenditures	171,341.00	11,537.74		840.75			29,344.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

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Description	015	016	017	018	019	020	021
(line 10 plus line 11)	171,341.00	11,537.74	0.00	840.75	0.00	0.00	29,344.53
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,908,166.45	50,373.15	1,578.03	88,875.21	3,325.00	.05	75,850.19

Description	022	023	024	025	026	027	028
LOCAL PROGRAM NAME	MEDI-CAL	DONATIONS SPEECH & DEBATE 9010	DONATIONS HALL OF FAME WALL	FUNDRAISERS NON-ASB/PTA	ASB TRANSPORTATION	ASB TRANSPORTATION	GIFT ACCOUNT
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9640	9993	9995	9996	9997	9998	9999
AWARD							
1. Prior Year Restricted Ending Balance	702,736.07	23,992.88	15,880.39	140,866.93	75,206.53	4,521.50	939,284.97
2. a. Current Year Award	1,400,909.95	9,430.00	270.00	89,334.76	23,125.26	28,841.99	160,979.26
b. Other Adjustments			2,500.00				(83,629.43)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,400,909.95	9,430.00	2,770.00	89,334.76	23,125.26	28,841.99	77,349.83
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,103,646.02	33,422.88	18,650.39	230,201.69	98,331.79	33,363.49	1,016,634.80
REVENUES							
5. Cash Received in Current Year	1,400,909.95	9,430.00		87,204.82	19,243.01	28,841.99	62,550.70
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	2,770.00	2,129.94	3,882.25	0.00	14,799.13
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	2,770.00	2,129.94	3,882.25	0.00	14,799.13
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,400,909.95	9,430.00	2,770.00	89,334.76	23,125.26	28,841.99	77,349.83
EXPENDITURES							
10. Donor-Authorized Expenditures	2,061,325.29			49,340.81	19,005.84	33,075.92	291,320.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	022	023	024	025	026	027	028
(line 10 plus line 11)	2,061,325.29	0.00	0.00	49,340.81	19,005.84	33,075.92	291,320.39
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	42,320.73	33,422.88	18,650.39	180,860.88	79,325.95	287.57	725,314.41

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Description	029	
LOCAL PROGRAM NAME	GIFT ACCOUNT ALA	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	FUND 09 9999	
AWARD		
1. Prior Year Restricted Ending Balance	489.09	6,505,848.53
2. a. Current Year Award		3,213,049.05
b. Other Adjustments		(81,129.43)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,131,919.62
3. Required Matching Funds/Other		173,831.06
4. Total Available Award (sum lines 1, 2c, & 3)	489.09	9,811,599.21
REVENUES		
5. Cash Received in Current Year		2,763,315.09
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	368,604.53
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	368,604.53
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,131,919.62
EXPENDITURES		
10. Donor-Authorized Expenditures		3,639,845.09
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures		

Description	029	
(line 10 plus line 11)	0.00	3,639,845.09
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	489.09	6,171,754.12

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	371,629,813.01	301	44,066.01	303	371,585,747.00	305	6,265,809.00		307	365,319,938.00	309
2000 - Classified Salaries	137,103,766.66	311	273,147.40	313	136,830,619.26	315	7,638,064.97		317	129,192,554.29	319
3000 - Employee Benefits	205,405,673.38	321	108,992.57	323	205,296,680.81	325	5,042,747.25		327	200,253,933.56	329
4000 - Books, Supplies Equip Replace. (6500)	33,190,461.74	331	926,952.27	333	32,263,509.47	335	1,537,616.92		337	30,725,892.55	339
5000 - Services. . . & 7300 - Indirect Costs	91,399,899.02	341	429,975.99	343	90,969,923.03	345	21,190,328.73		347	69,779,594.30	349
				TOTAL	836,946,479.57	365			TOTAL	795,271,912.70	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	283,316,861.77	375
2. Salaries of Instructional Aides Per EC 41011.	2100	40,712,915.84	380
3. STRS.	3101 & 3102	72,942,260.80	382
4. PERS.	3201 & 3202	11,564,284.11	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	7,825,757.23	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	39,959,243.45	385
7. Unemployment Insurance.	3501 & 3502	1,184,246.50	390
8. Workers' Compensation Insurance.	3601 & 3602	0.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	457,505,569.70	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	46,288.05	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	9,606,868.92	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	447,852,412.73	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	56.31%	
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)	56.31%	
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)	795,271,912.70	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	440,450,334.00	1,805,000.00	442,255,334.00	106,323,588.00	19,572,898.00	529,006,024.00	15,417,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	60,925,318.00	(1.00)	60,925,317.00	1,450,305.00	4,512,521.00	57,863,101.00	4,475,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	42,438,489.37		42,438,489.37	1,820,231.34	6,667,141.37	37,591,579.34	5,790,811.37
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	209,931,942.00		209,931,942.00	1,682,130.00		211,614,072.00	
Compensated Absences Payable	4,530,822.71		4,530,822.71		298,941.36	4,231,881.35	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	758,276,906.08	1,804,999.00	760,081,905.08	111,276,254.34	31,051,501.73	840,306,657.69	25,682,811.37
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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	312,093,370.03		312,093,370.03			338,106,711.33
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	36,769.96		36,769.96			37,036.71
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2021-22			Adjustments to 2022-23		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2022-23 P2 Report			2023-24 P2 Estimate		
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	36,734.16		36,734.16	34,998.19		34,998.19
2. Total Charter Schools ADA (Form A, Line C9)	302.55		302.55	302.45		302.45
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			37,036.71			35,300.64
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	546,488.01		546,488.01	546,489.00		546,489.00
2. Timber Yield Tax (Object 8022)	.10		.10	.01		.01
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	120,618,163.74		120,618,163.74	121,907,961.00		121,907,961.00
5. Unsecured Roll Taxes (Object 8042)	7,710,316.81		7,710,316.81	7,915,769.00		7,915,769.00
6. Prior Years' Taxes (Object 8043)	2,104,987.99		2,104,987.99	2,078,041.00		2,078,041.00
7. Supplemental Taxes (Object 8044)	12,524,055.36		12,524,055.36	11,222,926.00		11,222,926.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	47,372,119.00		47,372,119.00	48,230,447.00		48,230,447.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	20,330,099.10		20,330,099.10	20,162,581.00		20,162,581.00
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)	211,206,230.11	0.00	211,206,230.11	212,064,214.01	0.00	212,064,214.01
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)	211,206,230.11	0.00	211,206,230.11	212,064,214.01	0.00	212,064,214.01
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			7,233,944.12			7,096,603.89
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	22,494,764.97		22,494,764.97	26,052,767.00		26,052,767.00
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)	22,494,764.97	0.00	29,728,709.09	26,052,767.00	0.00	33,149,370.89
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	413,303,991.00		413,303,991.00	429,696,651.99		429,696,651.99
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	1,442,945.00		1,442,945.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	414,746,936.00	0.00	414,746,936.00	429,696,651.99	0.00	429,696,651.99
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	1,016,084,736.71		1,016,084,736.71	821,891,240.95		821,891,240.95
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	9,596,023.83		9,596,023.83	4,030,000.00		4,030,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2022-23 Actual**			**2023-24 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
1. Revised Prior Year Program Limit (Lines A1 plus A6)			312,093,370.03			338,106,711.33
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0073			0.9531
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			338,106,711.33			336,557,384.66
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			211,206,230.11			212,064,214.01
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)			4,444,405.20			4,236,076.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			156,629,190.31			157,642,541.54
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			156,629,190.31			157,642,541.54
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])			3,507,001.53			1,821,724.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			214,713,231.64			213,885,938.96
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)			153,122,188.78			155,820,816.59
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			214,713,231.64			
b. State Subventions (Line D8)			153,122,188.78			
c. Less: Excluded Appropriations (Line C23)			29,728,709.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			338,106,711.33			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2022-23 Actual			2023-24 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			338,106,711.33			336,557,384.66
12. Appropriations Subject to the Limit (Line D9d)			338,106,711.33			

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals

Johnny Leuta, Controller
Gann Contact Person

714-558-5895
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 24,119,746.44
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. — 0.00
   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.

N/A

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) — 695,560,014.11

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) — 3.47%

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. — 0.00
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) — 36,704,615.80
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 7,779,839.49

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	81,866.16
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	348,187.35
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,556,516.48
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)	47,471,025.28
9. Carry-Forward Adjustment (Part IV, Line F)	1,683,009.07
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	49,154,034.35
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	507,886,778.87
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	103,013,743.76
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	68,521,202.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,512,564.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	312,185.02
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,747,178.57
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)	912,058.45
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)	.01
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)	71,118,310.00
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)	3,106,370.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,654,305.68
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,458,036.41
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)	813,242,734.92
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)	5.84%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.04%

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)	47,471,025.28
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,380,062.42
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 (5.80%) times Part III, Line B19); zero if negative	1,683,009.07
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	1,683,009.07
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)	1,683,009.07

Approved indirect cost rate:	5.80%
Highest rate used in any program:	5.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	15,248,658.40	884,422.19	5.80%
01	3010	15,319,464.76	888,528.96	5.80%
01	3060	366,134.98	21,235.83	5.80%
01	3110	1,674.17	97.10	5.80%
01	3182	772,578.86	44,809.57	5.80%
01	3213	40,394,125.71	2,342,859.29	5.80%
01	3215	14,627.00	841.11	5.75%
01	3225	3,245,287.07	162,264.35	5.00%
01	3305	64,378.54	3,733.96	5.80%
01	3306	4,838.64	280.64	5.80%
01	3308	38,398.92	2,227.14	5.80%
01	3310	9,222,689.38	534,915.98	5.80%
01	3311	43,632.29	2,530.67	5.80%
01	3315	322,488.66	18,704.34	5.80%
01	3327	163,690.16	9,494.03	5.80%
01	3345	2,704.78	156.87	5.80%
01	3385	306,790.34	17,793.84	5.80%
01	3395	22,715.95	1,317.52	5.80%
01	3410	393,162.14	22,803.40	5.80%
01	3550	393,470.48	19,673.52	5.00%
01	4035	2,152,646.78	124,853.51	5.80%
01	4124	2,094,770.73	104,738.53	5.00%
01	4127	1,135,111.03	65,836.44	5.80%
01	4201	25,838.38	1,498.63	5.80%
01	4203	2,980,816.56	172,887.36	5.80%
01	4510	802.99	46.57	5.80%
01	5630	154,400.62	8,955.24	5.80%
01	5634	141,948.65	8,233.02	5.80%
01	5810	313,734.00	11,270.41	3.59%
01	6010	8,287,117.76	414,355.89	5.00%
01	6053	350,202.23	20,311.73	5.80%
01	6266	2,310,148.69	133,988.62	5.80%
01	6332	283,236.69	16,427.73	5.80%
01	6385	136,621.25	7,924.04	5.80%
01	6387	1,398,681.16	81,123.51	5.80%
01	6510	561,713.53	32,579.38	5.80%
01	6515	14,122.27	819.09	5.80%
01	6520	312,792.41	18,141.96	5.80%

01	6536	528,057.77	30,627.35	5.80%
01	6537	1,844,481.04	106,979.90	5.80%
01	6546	3,683,266.32	151,195.13	4.10%
01	6762	1,686,938.64	97,842.44	5.80%
01	7220	215,761.82	12,514.19	5.80%
01	7370	263,440.32	15,279.56	5.80%
01	7412	371,665.23	21,556.58	5.80%
01	7810	703,507.05	40,796.22	5.80%
01	8150	22,443,612.94	1,301,729.55	5.80%
01	9010	7,007,331.84	261,547.10	3.73%
09	3010	47,849.62	2,775.28	5.80%
09	3212	334,018.03	19,373.05	5.80%
09	3213	493,054.52	28,597.16	5.80%
09	6010	56,242.32	2,812.12	5.00%
09	6762	9,910.31	574.80	5.80%
09	7412	63,755.68	3,697.83	5.80%
09	7413	21,745.22	1,261.22	5.80%
12	6052	18,903.59	1,096.41	5.80%
12	6105	15,925,998.50	923,707.91	5.80%
12	6127	43,877.52	2,544.90	5.80%
12	6128	150,102.07	8,705.92	5.80%
13	5320	3,079,651.20	164,761.34	5.35%

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		4,901,191.25	4,901,191.25
2. State Lottery Revenue	8560	8,606,782.47		4,325,575.53	12,932,358.00
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)		8,606,782.47	0.00	9,226,766.78	17,833,549.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,157,088.10		0.00	6,157,088.10
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	2,449,694.37		0.00	2,449,694.37
4. Books and Supplies	4000-4999	0.00		1,100,080.24	1,100,080.24
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,340,035.18	1,340,035.18
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)		8,606,782.47	0.00	2,440,115.42	11,046,897.89
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	6,786,651.36	6,786,651.36

D. COMMENTS:

Expenditures include Vantage Learning MyAccess software/license, Assessments, DRT Booklets, workbooks, decodables, Canvas, APEX, Athletics, SIPPS Challenge & Rewards, Mikva Challenge, DBQ, IMP, IDS, ALEKS, FPM/PE, NGSS, West ED (NGSS), Discovery TV/PBS, Renaissance, Mystery Science, Kami, Nearpod, Mosa Mack, Gizmos, Kindercaminata, Active Learning, CORE (SIPPs), CSU (Global Book Bag), Innovations for Learning (TutorMate), Fairview Learning. In addition, our Print Shop was utilized to print instructional materials.

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

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	871,164,764.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	129,433,219.77
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	312,185.02
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,148,107.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	972,842.92
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,384,557.21
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	133,400.92
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,920,055.10

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,871,148.52
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	3,812,912.02
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				726,673,307.98
Section II - Expenditures Per ADA				**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				36,961.86
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,660.08

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.)	596,270,074.55	16,090.18
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)	596,270,074.55	16,090.18
B. Required effort (Line A.2 times 90%)	536,643,067.10	14,481.16
C. Current year expenditures (Line I.E and Line II.B)	726,673,307.98	19,660.08
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 2024-25 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

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	1,369,746.06	0.00	1,369,746.06	84,022.68		1,453,768.74
1110	Regular Education, K–12	475,413,693.53	98,213,334.30	573,627,027.83	35,187,311.15		608,814,338.98
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	9,405,242.98	1,208,809.58	10,614,052.56	651,085.03		11,265,137.59
3300	Independent Study Centers	1,434,110.76	132,407.08	1,566,517.84	96,093.02		1,662,610.86
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	3,212,360.60	295,445.11	3,507,805.71	215,175.10		3,722,980.81
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,868,646.64	20,688.61	1,889,335.25	115,895.21		2,005,230.46
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	8,055,919.57	620,658.17	8,676,577.74	532,236.85		9,208,814.59
4850	Migrant Education	379,344.02	0.00	379,344.02	23,269.64		402,613.66
5000-5999	Special Education	172,559,364.80	21,352,808.75	193,912,173.55	11,894,920.66		205,807,094.21
6000	Regional Occupational Ctr/Prg (ROC/P)	1,079,577.64	0.00	1,079,577.64	66,223.23		1,145,800.87
Other Goals							
7110	Nonagency - Educational	617,388.10	0.00	617,388.10	37,871.69		655,259.79
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	313,395.83	0.00	313,395.83	19,224.26		332,620.09
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					609,941.24	609,941.24
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,895,159.77	7,895,159.77
----	Other Outgo					13,716,930.86	13,716,930.86
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	3,567,278.22		3,567,278.22
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,100,816.48)		(1,100,816.48)
----	**Total General Fund and Charter Schools Funds Expenditures**	675,708,790.53	121,844,151.60	797,552,942.13	51,389,790.26	22,222,031.87	871,164,764.26

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	894,124.85	0.00	253,785.01	51,290.24	170,545.96	0.00	0.00			0.00	0.00	1,369,746.06
1110	Regular Education, K–12	365,077,133.71	30,438,405.51	1,835,860.33	31,459,121.68	35,344,429.03	0.00	11,159,451.67			99,291.60	0.00	475,413,693.53
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	6,640,092.02	205,794.85	2,782.99	1,725,871.16	510,156.99	0.00	36,381.28			284,163.69	0.00	9,405,242.98
3300	Independent Study Centers	1,071,396.57	0.00	0.00	225,317.66	137,396.53	0.00	0.00			0.00	0.00	1,434,110.76
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	2,242,107.22	4,444.67	69.98	543,965.70	327,708.56	0.00	0.00			94,064.47	0.00	3,212,360.60
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,692,050.45	31,079.70	0.00	128,859.61	0.00	0.00	16,656.88			0.00	0.00	1,868,646.64
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	7,536,731.75	517,657.82	1,530.00	0.00	0.00	0.00	0.00			0.00	0.00	8,055,919.57
4850	Migrant Education	90,441.21	101,197.64	538.06	0.00	187,167.11	0.00	0.00			0.00	0.00	379,344.02
5000-5999	Special Education	128,409,625.57	13,419,235.82	238.98	1,532,378.53	16,664,460.13	12,463,170.04	0.00			70,255.73	0.00	172,559,364.80
6000	ROC/P	97,041.42	249,773.09	787.50	670,013.24	0.00	0.00	0.00			61,962.39	0.00	1,079,577.64
Other Goals													
7110	Nonagency - Educational	537,546.99	73,466.10	2,044.76	3,878.70	451.55	0.00	0.00	0.00	0.00	0.00	0.00	617,388.10
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		312,185.02	0.00	1,210.81	0.00	313,395.83
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		514,288,291.76	45,041,055.20	2,097,637.61	36,340,696.52	53,342,315.86	12,463,170.04	11,212,489.83	312,185.02	0.00	610,948.69	0.00	675,708,790.53

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	34,355,498.72	63,452,204.90	405,630.68	98,213,334.30
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	732,376.64	476,432.94	0.00	1,208,809.58
3300	Independent Study Centers	132,407.08	0.00	0.00	132,407.08
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	165,508.85	129,936.26	0.00	295,445.11
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	20,688.61	0.00	0.00	20,688.61
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	620,658.17	0.00	0.00	620,658.17
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	10,259,479.60	10,005,091.69	1,088,237.46	21,352,808.75
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.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		46,286,617.67	74,063,665.79	1,493,868.14	121,844,151.60

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)	4,095,365.92
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	81,866.16
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	39,426,593.37
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	8,886,781.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	52,490,606.74
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	675,708,790.53
2	Total Allocated Costs (from Form PCR, Column 2, Total)	121,844,151.60
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	797,552,942.13
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	16,654,305.68
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	41,499,816.79
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	58,154,122.47
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	855,707,064.60
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.13%

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)	609,941.24				609,941.24
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			7,895,159.77		7,895,159.77
Other Outgo (Objects 1000 - 7999)				13,716,930.86	13,716,930.86
Total Other Costs	609,941.24	0.00	7,895,159.77	13,716,930.86	22,222,031.87

		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)		4,725,979.29	6,778,091.10	15,582,992.93	19,199,554.34	74,063,665.79	0.00	1,493,868.14
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							
1110	Regular Education, K–12	1,660.60	1,660.60	1,660.60	1,660.60	1,465.00		495.00
3100	Alternative Schools							
3200	Continuation Schools	35.40	35.40	35.40	35.40	11.00		
3300	Independent Study Centers	6.40	6.40	6.40	6.40			
3400	Opportunity Schools							
3550	Community Day Schools	8.00	8.00	8.00	8.00	3.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education	1.00	1.00	1.00	1.00			
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual	30.00	30.00	30.00	30.00			
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	495.90	495.90	495.90	495.90	231.00		1,328.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		2,237.30	2,237.30	2,237.30	2,237.30	1,710.00	0.00	1,823.00

Current LEA:	30-66670-0000000 Santa Ana Unified	
Selected SELPA:	BN	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BN	Santa Ana Unified	

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	26,300.80	0.00	0.00	(1,417,992.94)				
Other Sources/Uses Detail					0.00	8,771,931.79		
Fund Reconciliation							5,063,561.12	8,274,254.45
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	7,067.34	0.00	317,176.46	0.00				
Other Sources/Uses Detail					172,483.17	0.00		
Fund Reconciliation							1,449,161.49	621,485.44
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,330.92	0.00	936,055.14	0.00				
Other Sources/Uses Detail					31,473.07	0.00		
Fund Reconciliation							39,120.56	1,208,348.97
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(42,057.33)	164,761.34	0.00				
Other Sources/Uses Detail					6,563.47	0.00		
Fund Reconciliation							501,810.52	699,509.07
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					12,273.00	0.00		
Fund Reconciliation							1,000,000.00	30,236.63
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					16,410,957.49	0.00		
Fund Reconciliation							686,220.66	89,873.53
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,704,020.83		
Fund Reconciliation							20,171.85	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	14,131,509.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,360,282.09	1,536,509.80		
Fund Reconciliation							0.00	91,363.80
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,164.58	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,439,300.00	3,439,300.00		

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
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
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					7,149,939.13	0.00		
Fund Reconciliation							91,363.80	34,636.65
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	5,358.27	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,240,322.05	43,188.09
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST 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			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	42,057.33	(42,057.33)	1,417,992.94	(1,417,992.94)	29,583,271.42	29,583,271.42	11,092,896.63	11,092,896.63

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,338.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	309,479.78	0.00	696,715.90	492,803.67	5,817,844.09	64,350,272.69		71,667,116.13
2000-2999	Classified Salaries	18,937.32	0.00	0.00	142,922.99	4,906,131.59	24,454,570.78		29,522,562.68
3000-3999	Employee Benefits	93,208.39	0.00	283,259.99	305,156.48	5,276,444.21	38,870,129.37		44,828,198.44
4000-4999	Books and Supplies	582,225.68	0.00	3,655.50	59,241.44	224,807.02	869,096.72		1,739,026.36
5000-5999	Services and Other Operating Expenditures	5,746,463.44	0.00	6,355.42	1,880.29	2,675.78	18,894,812.82		24,652,187.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,618.50		15,618.50
7130	State Special Schools	(56.00)	0.00	0.00	0.00	0.00	0.00		(56.00)
7430-7439	Debt Service	69,449.00	0.00	0.00	0.00	0.00	0.00		69,449.00
	Total Direct Costs	6,819,707.61	0.00	989,986.81	1,002,004.87	16,227,902.69	147,454,500.88	0.00	172,494,102.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	51,192.31	21,088.35	882,020.54		954,301.20
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	21,352,808.71							21,352,808.71
	Total Indirect Costs and PCR Allocations	21,352,808.71	0.00	0.00	51,192.31	21,088.35	882,020.54	0.00	22,307,109.91
	TOTAL COSTS	28,172,516.32	0.00	989,986.81	1,053,197.18	16,248,991.04	148,336,521.42	0.00	194,801,212.77
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	54.06	0.00	0.00	2,340,652.20		2,340,706.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	542,238.16	5,548,980.65		6,091,218.81
3000-3999	Employee Benefits	0.00	0.00	10.20	0.00	438,305.04	4,302,415.40		4,740,730.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	119,210.58	15,602.48		134,813.06
5000-5999	Services and Other Operating Expenditures	5,508,955.28	0.00	0.00	0.00	2,675.78	605,126.26		6,116,757.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,508,955.28	0.00	64.26	0.00	1,102,429.56	12,812,776.99	0.00	19,424,226.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,088.35	575,076.20		596,164.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	21,088.35	575,076.20	0.00	596,164.55
	TOTAL BEFORE OBJECT 8980	5,508,955.28	0.00	64.26	0.00	1,123,517.91	13,387,853.19	0.00	20,020,390.64
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								539,089.18
	TOTAL COSTS								19,481,301.46

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	309,479.78	0.00	696,661.84	492,803.67	5,817,844.09	62,009,620.49		69,326,409.87
2000-2999	Classified Salaries	18,937.32	0.00	0.00	142,922.99	4,363,893.43	18,905,590.13		23,431,343.87
3000-3999	Employee Benefits	93,208.39	0.00	283,249.79	305,156.48	4,838,139.17	34,567,713.97		40,087,467.80
4000-4999	Books and Supplies	582,225.68	0.00	3,655.50	59,241.44	105,596.44	853,494.24		1,604,213.30
5000-5999	Services and Other Operating Expenditures	237,508.16	0.00	6,355.42	1,880.29	0.00	18,289,686.56		18,535,430.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,618.50		15,618.50
7130	State Special Schools	(56.00)	0.00	0.00	0.00	0.00	0.00		(56.00)
7430-7439	Debt Service	69,449.00	0.00	0.00	0.00	0.00	0.00		69,449.00
	Total Direct Costs	1,310,752.33	0.00	989,922.55	1,002,004.87	15,125,473.13	134,641,723.89	0.00	153,069,876.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	51,192.31	0.00	306,944.34		358,136.65
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	21,352,808.71							21,352,808.71
	Total Indirect Costs and PCR Allocations	21,352,808.71	0.00	0.00	51,192.31	0.00	306,944.34	0.00	21,710,945.36
	TOTAL BEFORE OBJECT 8980	22,663,561.04	0.00	989,922.55	1,053,197.18	15,125,473.13	134,948,668.23	0.00	174,780,822.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								539,089.18
	TOTAL COSTS								175,319,911.31
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	135,878.34	0.00	0.00	800.00	4,107.24	607,377.58		748,163.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	173,590.83	291,693.69		465,284.52
3000-3999	Employee Benefits	28,625.50	0.00	0.00	167.59	113,223.19	429,092.46		571,108.74
4000-4999	Books and Supplies	7,488.53	0.00	0.00	0.00	0.00	132,776.74		140,265.27
5000-5999	Services and Other Operating Expenditures	145,174.15	0.00	0.00	0.00	0.00	12,488,721.74		12,633,895.89
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	317,166.52	0.00	0.00	967.59	290,921.26	13,949,662.21	0.00	14,558,717.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	317,166.52	0.00	0.00	967.59	290,921.26	13,949,662.21	0.00	14,558,717.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								539,089.18

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
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)								84,434,371.50
	TOTAL COSTS								99,532,178.26

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

2021-22 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	156,685,823.32	91,070,377.11
2. Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4)	156,685,823.32	91,070,377.11

C. Unduplicated Pupil Count

1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet	6,454.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2)	6,454.00	

SELPA: **Santa Ana Unified (BN)**

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 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 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 2022-23 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 2022-23 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: **Santa Ana Unified (BN)**

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

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

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

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

SELPA: Santa Ana Unified (BN)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	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	194,801,212.77		
b. Less: Expenditures paid from federal sources	19,481,301.46		
c. Expenditures paid from state and local sources	175,319,911.31	156,685,823.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		156,685,823.32	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	175,319,911.31	156,685,823.32	18,634,087.99

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 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	194,801,212.77		
b. Less: Expenditures paid from federal sources	19,481,301.46		
c. Expenditures paid from state and local sources	175,319,911.31	156,685,823.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		156,685,823.32	
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	175,319,911.31	156,685,823.32	
d. Special education unduplicated pupil count	6,338.00	6,454.00	
e. Per capita state and local expenditures (A2c/A2d)	27,661.71	24,277.32	3,384.39

SELPA: **Santa Ana Unified (BN)**

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 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	99,532,178.26	91,070,377.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		91,070,377.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	99,532,178.26	91,070,377.11	8,461,801.15

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 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	99,532,178.26	91,070,377.11	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		91,070,377.11	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	99,532,178.26	91,070,377.11	
b. Special education unduplicated pupil count	6,338.00	6,454.00	
c. Per capita local expenditures(B2a/ B2b)	15,704.04	14,110.69	1,593.35

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.

Gloria A Lira
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Manager of Budget

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SELPA: **Santa Ana Unified (BN)**

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
1000-1999	Certificated Salaries	153,240.75	0.00	261,066.00	0.00	0.00	954,966.00		1,369,272.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	152,150.00	556,575.14		708,725.14
3000-3999	Employee Benefits	37,075.41	0.00	96,452.00	0.00	125,170.00	787,121.04		1,045,818.45
4000-4999	Books and Supplies	4,760.13	0.00	0.00	0.00	0.00	159,500.00		164,260.13
5000-5999	Services and Other Operating Expenditures	120,000.00	0.00	0.00	0.00	0.00	14,041,111.62		14,161,111.62
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	315,076.29	0.00	357,518.00	0.00	277,320.00	16,499,273.80	0.00	17,449,188.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	315,076.29	0.00	357,518.00	0.00	277,320.00	16,499,273.80	0.00	17,449,188.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,164,579.73
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)								102,234,875.30
	TOTAL COSTS								122,848,643.12

* 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									6,338.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	309,479.78	0.00	696,715.90	492,803.67	5,817,844.09	64,350,272.69	0.00		71,667,116.13
2000-2999	Classified Salaries	18,937.32	0.00	0.00	142,922.99	4,906,131.59	24,454,570.78	0.00		29,522,562.68
3000-3999	Employee Benefits	93,208.39	0.00	283,259.99	305,156.48	5,276,444.21	38,870,129.37	0.00		44,828,198.44
4000-4999	Books and Supplies	582,225.68	0.00	3,655.50	59,241.44	224,807.02	869,096.72	0.00		1,739,026.36
5000-5999	Services and Other Operating Expenditures	5,746,463.44	0.00	6,355.42	1,880.29	2,675.78	18,894,812.82	0.00		24,652,187.75
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,618.50	0.00		15,618.50
7130	State Special Schools	(56.00)	0.00	0.00	0.00	0.00	0.00	0.00		(56.00)
7430-7439	Debt Service	69,449.00	0.00	0.00	0.00	0.00	0.00	0.00		69,449.00
	Total Direct Costs	6,819,707.61	0.00	989,986.81	1,002,004.87	16,227,902.69	147,454,500.88	0.00	0.00	172,494,102.86
7310	Transfers of Indirect Costs	0.00	0.00	0.00	51,192.31	21,088.35	882,020.54	0.00		954,301.20
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)	21,352,808.71								21,352,808.71
	Total Indirect Costs	0.00	0.00	0.00	51,192.31	21,088.35	882,020.54	0.00	0.00	954,301.20
	TOTAL COSTS	6,819,707.61	0.00	989,986.81	1,053,197.18	16,248,991.04	148,336,521.42	0.00	0.00	173,448,404.06
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	54.06	0.00	0.00	2,340,652.20	0.00		2,340,706.26
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	542,238.16	5,548,980.65	0.00		6,091,218.81
3000-3999	Employee Benefits	0.00	0.00	10.20	0.00	438,305.04	4,302,415.40	0.00		4,740,730.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	119,210.58	15,602.48	0.00		134,813.06
5000-5999	Services and Other Operating Expenditures	5,508,955.28	0.00	0.00	0.00	2,675.78	605,126.26	0.00		6,116,757.32
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,508,955.28	0.00	64.26	0.00	1,102,429.56	12,812,776.99	0.00	0.00	19,424,226.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	21,088.35	575,076.20	0.00		596,164.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	21,088.35	575,076.20	0.00	0.00	596,164.55
	TOTAL BEFORE OBJECT 8980	5,508,955.28	0.00	64.26	0.00	1,123,517.91	13,387,853.19	0.00	0.00	20,020,390.64
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									539,089.18
	TOTAL COSTS									19,481,301.46

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	309,479.78	0.00	696,661.84	492,803.67	5,817,844.09	62,009,620.49	0.00		69,326,409.87
2000-2999	Classified Salaries	18,937.32	0.00	0.00	142,922.99	4,363,893.43	18,905,590.13	0.00		23,431,343.87
3000-3999	Employee Benefits	93,208.39	0.00	283,249.79	305,156.48	4,838,139.17	34,567,713.97	0.00		40,087,467.80
4000-4999	Books and Supplies	582,225.68	0.00	3,655.50	59,241.44	105,596.44	853,494.24	0.00		1,604,213.30
5000-5999	Services and Other Operating Expenditures	237,508.16	0.00	6,355.42	1,880.29	0.00	18,289,686.56	0.00		18,535,430.43
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	15,618.50	0.00		15,618.50
7130	State Special Schools	(56.00)	0.00	0.00	0.00	0.00	0.00	0.00		(56.00)
7430-7439	Debt Service	69,449.00	0.00	0.00	0.00	0.00	0.00	0.00		69,449.00
	Total Direct Costs	1,310,752.33	0.00	989,922.55	1,002,004.87	15,125,473.13	134,641,723.89	0.00	0.00	153,069,876.77
7310	Transfers of Indirect Costs	0.00	0.00	0.00	51,192.31	0.00	306,944.34	0.00		358,136.65
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)	21,352,808.71								21,352,808.71
	Total Indirect Costs	0.00	0.00	0.00	51,192.31	0.00	306,944.34	0.00	0.00	358,136.65
	TOTAL BEFORE OBJECT 8980	1,310,752.33	0.00	989,922.55	1,053,197.18	15,125,473.13	134,948,668.23	0.00	0.00	153,428,013.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									539,089.18
	TOTAL COSTS									153,967,102.60
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	135,878.34	0.00	0.00	800.00	4,107.24	607,377.58	0.00		748,163.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	173,590.83	291,693.69	0.00		465,284.52
3000-3999	Employee Benefits	28,625.50	0.00	0.00	167.59	113,223.19	429,092.46	0.00		571,108.74
4000-4999	Books and Supplies	7,488.53	0.00	0.00	0.00	0.00	132,776.74	0.00		140,265.27
5000-5999	Services and Other Operating Expenditures	145,174.15	0.00	0.00	0.00	0.00	12,488,721.74	0.00		12,633,895.89
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	317,166.52	0.00	0.00	967.59	290,921.26	13,949,662.21	0.00	0.00	14,558,717.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	317,166.52	0.00	0.00	967.59	290,921.26	13,949,662.21	0.00	0.00	14,558,717.58

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									539,089.18
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)									84,434,371.50
	TOTAL COSTS									99,532,178.26

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

SELPA: **Santa Ana Unified (BN)**

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 Budget by LEA (LB-B) and the 2022-23 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 2023-24 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 2023-24 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: **Santa Ana Unified (BN)**

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].

	Amount	Line	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).

	Amount	Line	State and Local	Local Only
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).

	Amount	Line	State and Local	Local Only
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 2023-24	Actual Expenditures Comparison Year FY 2022-23	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	178,710,130.26		
b. Less: Expenditures paid from federal sources	9,466,059.12		
c. Expenditures paid from state and local sources	169,244,071.14	152,577,740.86	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		152,577,740.86	
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	169,244,071.14	152,577,740.86	16,666,330.28

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 2023-24	Comparison Year FY 2022-23	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	178,710,130.26		
b. Less: Expenditures paid from federal sources	9,466,059.12		
c. Expenditures paid from state and local sources	169,244,071.14	152,577,740.86	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		152,577,740.86	
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	169,244,071.14	152,577,740.86	
d. Special education unduplicated pupil count	6,338.00	6,454.00	
e. Per capita state and local expenditures (A2c/A2d)	26,703.07	23,640.80	3,062.27

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 2023-24	Comparison Year FY 2022-23	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	122,848,643.12	103,510,269.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		103,510,269.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	122,848,643.12	103,510,269.27	19,338,373.85

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 2023-24	Comparison Year FY 2022-23	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	122,848,643.12	103,510,269.27	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		103,510,269.27	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	122,848,643.12	103,510,269.27	
b. Special education unduplicated pupil count	6,338.00	6,454.00	
c. Per capita local expenditures (B2a/B2b)	19,382.87	16,038.16	3,344.71

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.

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