



UNAUDITED ACTUALS 2021-2022



SAUSD



RIGO
Rodriguez, Ph.D.
President
Current Term: 2021-2024



CAROLYN
Torres
Vice President
Current Term: 2021-2024



ALFONSO
Alvarez, Ed.D.
Clerk
Current Term: 2021-2024



VALERIE
Amezcua
Member
Current Term: 2019-2022



JOHN
Palacio
Member
Current Term: 2019-2022

BOARD OF EDUCATION

Santa Ana Unified School District
1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 / 714.558.5501

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



TABLE OF CONTENTS

Description	Page
Introduction and Overview.....	1-4
School District Certification (Form CA)	5
Summary of Unaudited Actuals Data Submission.....	6
<u>Forms:</u>	
• <i>Operating Funds – Unrestricted and Restricted</i>	
➤ General Fund – Unrestricted/Restricted (Form 01)	7-29
➤ Student Activity Special Revenue Fund (Form 08)	31-41
➤ Charter Schools Special Revenue Fund (Form 09)	43-57
➤ Child Development Fund (Form 12)	59-70
➤ Cafeteria Special Revenue Fund (Form 13)	71-82
➤ Deferred Maintenance Fund (Form 14)	83-94
➤ Special Reserve Fund for Other Than Capital Outlay Projects (Form 17)	95-104
➤ Special Reserve Fund for Postemployment Benefits (Form 20)	105-114
➤ Building Fund (Form 21)	115-127
➤ Capital Facilities Fund (Form 25)	129-140
➤ County School Facilities Fund (Form 35)	141-153
➤ Special Reserve Fund for Capital Outlay Projects (Form 40)	155-167
➤ Capital Project Fund for Blended Component Units (Form 49)	169-181
➤ Bond Interest and Redemption Fund (Form 51)	183-193
➤ Debt Service Fund (Form 56)	195-204
➤ Self-Insurance Fund (Form 67)	205-217
➤ Retiree Benefit Fund (Form 71)	219-229
• <i>Supplemental Information</i>	
➤ Warrant/Pass-Through Fund (Form 76)	233-239
➤ Average Daily Attendance (Form A)	240-242
➤ Schedule of Capital Assets (Form Asset)	243
➤ Schedule for Categoricals Subject to Deferred Revenues and Ending Fund Balance (Form CAT)	244-269
➤ General Fund Current Expense Formula/Minimum Classroom Compensation (Form CEA)	270
➤ Schedule of Long Term Liabilities (Form DEBT)	271
➤ School District Appropriation Limit Calculation (Form GANN)	272-274
➤ Indirect Cost Rate Worksheet (Form ICR)	275-279
➤ Lottery Report (Form L)	280
➤ Every Student Succeeds Act Maintenance of Effort Expenditure (Form ESMOE)	281-283
➤ Program Cost Report (Form PCR)	284-288
➤ Schedule of Allocation Factors (AF) for Support Costs (Form PCRAF)	289
➤ Special Education Revenue Allocations Setup (Form SEAS)	290
➤ Summary of Interfund Activities (Form SIAA)	291-292
➤ Special Education Maintenance of Effort 2019-20 Actual vs. Actual Comparison Year (Report SEMA)	293-299
➤ Special Education Maintenance of Effort 2020-21 Budget vs. Actual Comparison Year (Report SEMB)	300-307

Introduction and Overview

SAUSD



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 staff, 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

- Ensuring fiscal solvency
- Preserving staff, continuing to provide elementary support staff
- Maintaining integrity of programs, protecting services to the most vulnerable students
- School safety, health and well-being
- Maintaining athletics and music programs
- Maintaining 180-day instructional calendar

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2021-22 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 Resources- 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. Fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or that 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 fund balance represented by these items must be reserved.

The General Fund

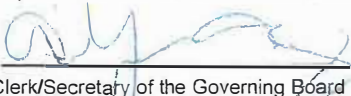
The General Fund had an ending fund balance of \$275 million. The following Balance sheet represents the Districts Assets and Liabilities for 2021-22 as of June 30, 2022.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	214.8	52.7	267.5
Accounts Receivable	2.8	74	76.8
Due from Other Funds	7.5	0.3	7.8
Stores	1	0.1	1.1
Total Assets	226.1	127.1	353.2
Liabilities			
Accounts Payable	27.3	28.8	56.1
Due to Other Funds	9.7	6	15.7
Unearned Revenue	0.3	5.4	5.7
Deferred Inflows of Resources		0.1	0.1
Total Liabilities	37.3	40.3	77.6
Fund Balance	188.8	86.8	275.6

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: 9-13-22

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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Unaudited Actuals
FINANCIAL REPORTS
2021-22 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.24%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$312,093,370.03
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$312,093,370.03
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	5.94%

Operating Funds

Unrestricted and Restricted

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	542,446,546.93	0.00	542,446,546.93	558,901,626.09	0.00	558,901,626.09	3.0%
2) Federal Revenue		8100-8299	144,483.27	160,260,590.15	160,405,073.42	136,300.00	139,365,878.61	139,502,178.61	-13.0%
3) Other State Revenue		8300-8599	11,532,612.94	119,546,178.66	131,078,791.60	63,642,020.85	130,153,715.02	193,795,735.87	47.8%
4) Other Local Revenue		8600-8799	3,276,055.34	8,880,052.94	12,156,108.28	3,338,010.82	6,722,034.80	10,060,045.62	-17.2%
5) TOTAL, REVENUES			557,399,698.48	288,686,821.75	846,086,520.23	626,017,957.76	276,241,628.43	902,259,586.19	6.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	204,961,148.84	122,629,011.04	327,590,159.88	215,112,625.23	129,173,857.34	344,286,482.57	5.1%
2) Classified Salaries		2000-2999	62,735,033.61	53,702,820.74	116,437,854.35	67,870,634.22	62,396,299.26	130,266,933.48	11.9%
3) Employee Benefits		3000-3999	90,171,473.42	89,207,017.48	179,378,490.90	107,179,591.00	103,611,698.27	210,791,289.27	17.5%
4) Books and Supplies		4000-4999	9,697,489.20	25,523,010.79	35,220,499.99	38,412,378.47	44,623,352.10	83,035,730.57	135.8%
5) Services and Other Operating Expenditures		5000-5999	52,289,835.78	36,101,915.71	88,391,751.49	58,475,331.01	36,683,807.42	95,159,138.43	7.7%
6) Capital Outlay		6000-6999	1,528,826.93	2,141,304.55	3,670,131.48	3,344,474.49	23,626,859.79	26,971,334.28	634.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,413,303.00	2,596,401.35	4,009,704.35	1,374,481.00	3,173,117.00	4,547,598.00	13.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,248,357.98)	8,166,053.52	(2,082,304.46)	(10,959,215.94)	8,640,152.85	(2,319,063.09)	11.4%
9) TOTAL, EXPENDITURES			412,548,752.80	340,067,535.18	752,616,287.98	480,810,299.48	411,929,144.03	892,739,443.51	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			144,850,945.68	(51,380,713.43)	93,470,232.25	145,207,658.28	(135,687,515.60)	9,520,142.68	-89.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	181,413.96	181,413.96	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,656,960.12	2,173,840.52	7,830,800.64	5,574,627.86	0.00	5,574,627.86	-28.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(94,895,457.47)	94,895,457.47	0.00	(111,783,744.23)	111,783,744.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,552,417.59)	92,903,030.91	(7,649,386.68)	(117,358,372.09)	111,783,744.23	(5,574,627.86)	-27.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,298,528.09	41,522,317.48	85,820,845.57	27,849,286.19	(23,903,771.37)	3,945,514.82	-95.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	144,084,675.68	45,711,716.89	189,796,392.57	188,725,281.36	86,865,426.32	275,590,707.68	45.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,084,675.68	45,711,716.89	189,796,392.57	188,725,281.36	86,865,426.32	275,590,707.68	45.2%
d) Other Restatements		9795	342,077.59	(368,608.05)	(26,530.46)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,426,753.27	45,343,108.84	189,769,862.11	188,725,281.36	86,865,426.32	275,590,707.68	45.2%
2) Ending Balance, June 30 (E + F1e)			188,725,281.36	86,865,426.32	275,590,707.68	216,574,567.55	62,961,654.95	279,536,222.50	1.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9712	847,820.93	0.00	847,820.93	1,000,000.00	0.00	1,000,000.00	17.9%
Stores		9713	88,604.56	0.00	88,604.56	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	86,865,426.32	86,865,426.32	0.00	63,012,560.99	63,012,560.99	-27.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	117,390,146.65	0.00	117,390,146.65	New
Other Commitments									
d) Assigned		9780	27,610,258.98	0.00	27,610,258.98	21,438,848.41	0.00	21,438,848.41	-22.4%
Other Assignments			185,545.96		185,545.96				
010032 Civic Center	0000	9780	101,586.63		101,586.63				
010033 Godinez Rental Fees	0000	9780	1,021,240.00		1,021,240.00				
010051 PARS 2018	0000	9780	16,615,313.48		16,615,313.48				
010051 PARS SRP 2021	0000	9780	250,000.00		250,000.00				
010052 Walker/Roosevelt Joint	0000	9780	3,994,781.02		3,994,781.02				
010072 SPED Early Intervention	0000	9780	1,076,899.32		1,076,899.32				
010803 Instructional Materials	0000	9780	2,364,892.57		2,364,892.57				
010910 Technology Refresh	0000	9780	2,000,000.00		2,000,000.00				
Liability	0000	9780				12,461,485.11		12,461,485.11	
010051 PARS SRP 2021	0000	9780				300,000.00		300,000.00	
010052 Walker/Roosevelt Joint	0000	9780				6,253,198.38		6,253,198.38	
010803 Instructional Materials	0000	9780				424,164.92		424,164.92	
010910 Technology Refresh	0000	9780				2,000,000.00		2,000,000.00	
SPED Out of State Transportation Liabil	0000	9780							

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,208,941.77	0.00	15,208,941.77	17,966,281.43	0.00	17,966,281.43	18.1%
Unassigned/Unappropriated Amount		9790	144,819,655.12	0.00	144,819,655.12	58,589,291.06	(50,906.04)	58,538,385.02	-59.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	217,976,367.14	51,852,121.90	269,828,489.04				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,303,020.04)	0.00	(4,303,020.04)				
b) in Banks		9120	990,462.89	897,681.82	1,888,144.71				
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	2,768,565.39	73,987,481.41	76,756,046.80				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	7,525,748.37	301,155.62	7,826,903.99				
6) Stores		9320	847,820.93	0.00	847,820.93				
7) Prepaid Expenditures		9330	88,604.56	0.00	88,604.56				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	138,424.83	138,424.83				
10) TOTAL, ASSETS			226,044,549.24	127,176,865.58	353,221,414.82				
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	27,302,223.96	25,594,944.51	52,897,168.47				
2) Due to Grantor Governments		9590	0.00	3,175,746.92	3,175,746.92				
3) Due to Other Funds		9610	9,727,018.12	5,987,357.10	15,714,375.22				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	290,025.80	5,421,929.91	5,711,955.71				
6) TOTAL, LIABILITIES			37,319,267.88	40,179,978.44	77,499,246.32				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	131,460.82	131,460.82				
2) TOTAL, DEFERRED INFLOWS			0.00	131,460.82	131,460.82				
K. FUND EQUITY									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			188,725,281.36	86,865,426.32	275,590,707.68				

Description	2021-22 Unaudited Actuals			2022-23 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)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	276,590,762.00	0.00	276,590,762.00	340,833,863.09	0.00	340,833,863.09	23.2%
Education Protection Account State Aid - Current Year	96,483,832.00	0.00	96,483,832.00	40,655,352.00	0.00	40,655,352.00	-57.9%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions							
Homeowners' Exemptions	535,189.00	0.00	535,189.00	535,189.00	0.00	535,189.00	0.0%
Timber Yield Tax	0.22	0.00	0.22	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	114,786,119.23	0.00	114,786,119.23	119,376,879.49	0.00	119,376,879.49	4.0%
Unsecured Roll Taxes	6,798,881.16	0.00	6,798,881.16	6,822,291.00	0.00	6,822,291.00	0.3%
Prior Years' Taxes	1,979,396.53	0.00	1,979,396.53	1,856,653.00	0.00	1,856,653.00	-6.2%
Supplemental Taxes	5,903,733.86	0.00	5,903,733.86	5,410,140.00	0.00	5,410,140.00	-8.4%
Education Revenue Augmentation Fund (ERAF)	45,707,749.00	0.00	45,707,749.00	48,353,118.51	0.00	48,353,118.51	5.8%
Community Redevelopment Funds (SB 617/699/1992)	19,649,271.93	0.00	19,649,271.93	18,513,013.00	0.00	18,513,013.00	-5.8%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	568,434,934.93	0.00	568,434,934.93	582,356,499.09	0.00	582,356,499.09	2.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(5,525,000.00)		(5,525,000.00)	(1,000,000.00)		(1,000,000.00)	-81.9%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(20,463,388.00)	0.00	(20,463,388.00)	(22,454,873.00)	0.00	(22,454,873.00)	9.7%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			542,446,546.93	0.00	542,446,546.93	558,901,626.09	0.00	558,901,626.09	3.0%
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	9,678,896.00	9,678,896.00	0.00	9,678,896.00	9,678,896.00	0.0%
Special Education Discretionary Grants		8182	0.00	3,419,011.38	3,419,011.38	0.00	3,447,646.00	3,447,646.00	0.8%
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	50,312.78	50,312.78	0.00	0.00	0.00	-100.0%
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		23,385,682.19	23,385,682.19		17,719,129.78	17,719,129.78	-24.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,306,985.66	2,306,985.66		1,844,914.00	1,844,914.00	-20.0%
Title III, Part A, Immigrant Student Program	4201	8290		106,764.90	106,764.90		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		2,155,985.46	2,155,985.46			2,018,016.00	2,018,016.00	-6.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		5,474,151.58	5,474,151.58			5,677,578.56	5,677,578.56	3.7%
Other NCLB / Every Student Succeeds Act										
Career and Technical Education	3500-3599	8290		451,135.00	451,135.00			413,144.00	413,144.00	-8.4%
All Other Federal Revenue	All Other	8290	144,483.27	113,231,665.20	113,376,148.47	136,300.00	98,566,554.27	98,702,854.27	98,702,854.27	-12.9%
TOTAL, FEDERAL REVENUE			144,483.27	160,260,590.15	160,405,073.42	136,300.00	139,365,878.61	139,502,178.61	139,502,178.61	-13.0%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		36,775,901.00	36,775,901.00			38,173,984.09	38,173,984.09	3.8%
Current Year										
Prior Years	6500	8319		(2,716,013.11)	(2,716,013.11)			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	458,870.00	458,870.00	0.00	458,870.00	458,870.00	458,870.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,412,208.00	1,412,208.00	0.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,854,004.00	0.00	1,854,004.00	1,671,632.00	0.00	1,671,632.00	1,671,632.00	-9.8%
Lottery - Unrestricted and Instructional Materials		8560	6,622,232.98	3,030,628.01	9,652,860.99	6,339,885.00	2,528,175.00	8,868,060.00	8,868,060.00	-8.1%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		9,812,309.57	9,812,309.57	9,812,309.57	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590		1,167,987.92	1,167,987.92			1,525,053.00	30.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00%
Specialized Secondary	7370	8590		146,280.12	146,280.12			75,000.00	-48.7%
All Other State Revenue	All Other	8590	3,056,375.96	79,270,316.72	82,326,692.68	55,630,503.85	77,580,323.36	133,210,827.21	61.8%
TOTAL, OTHER STATE REVENUE			11,532,612.94	119,546,178.66	131,078,791.60	63,642,020.85	130,153,715.02	193,795,735.87	47.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other									
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	60,531.13	60,531.13	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales									
Sale of Equipment/Supplies		8631	104,836.41	0.00	104,836.41	30,000.00	0.00	30,000.00	-71.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	589,423.48	870,881.39	1,460,304.87	588,010.82	707,388.00	1,295,398.82	-11.3%
Interest		8660	1,255,216.47	11,846.84	1,267,063.31	750,000.00	0.00	750,000.00	-40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,512,716.02)	0.00	(4,512,716.02)	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	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	624,853.10	403,502.38	1,028,355.48	0.00	163,020.53	163,020.53	-84.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,214,441.90	5,889,433.20	11,103,875.10	1,970,000.00	4,477,427.27	6,447,427.27	-41.9%
Tuition		8710	0.00	1,643,858.00	1,643,858.00	0.00	1,374,199.00	1,374,199.00	-16.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER LOCAL REVENUE			3,276,055.34	8,880,052.94	12,156,108.28	3,338,010.82	6,722,034.80	10,060,045.62	-17.2%
TOTAL_REVENUES			557,399,698.48	288,686,821.75	846,086,520.23	626,017,957.76	276,241,628.43	902,259,586.19	6.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	168,150,493.12	96,980,394.96	265,130,888.08	176,113,571.44	83,077,185.32	259,190,756.76	-2.2%
Certificated Pupil Support Salaries		1200	10,577,245.51	16,972,553.91	27,549,799.42	10,421,846.80	23,087,498.46	33,509,345.26	21.6%
Certificated Supervisors' and Administrators' Salaries		1300	19,848,638.88	4,149,479.45	23,998,118.33	22,225,366.07	4,440,443.93	26,665,810.00	11.1%
Other Certificated Salaries		1900	6,384,771.33	4,526,582.72	10,911,354.05	6,351,840.92	18,568,729.63	24,920,570.55	128.4%
TOTAL, CERTIFICATED SALARIES			204,961,148.84	122,629,011.04	327,590,159.88	215,112,625.23	129,173,857.34	344,286,482.57	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,828,043.37	34,773,026.35	39,601,069.72	5,937,528.85	43,065,224.14	49,002,752.99	23.7%
Classified Support Salaries		2200	23,306,043.66	9,659,042.79	32,965,086.45	24,411,289.65	10,144,470.82	34,555,760.47	4.8%
Classified Supervisors' and Administrators' Salaries		2300	4,997,040.00	1,683,156.73	6,680,196.73	6,018,123.76	2,032,370.28	8,050,494.04	20.5%
Clerical, Technical and Office Salaries		2400	21,967,118.08	3,864,598.97	25,831,717.05	23,698,155.74	3,567,744.88	27,265,900.62	5.6%
Other Classified Salaries		2900	7,636,788.50	3,722,995.90	11,359,784.40	7,805,536.22	3,586,489.14	11,392,025.36	0.3%
TOTAL, CLASSIFIED SALARIES			62,735,033.61	53,702,820.74	116,437,854.35	67,870,634.22	62,396,299.26	130,266,933.48	11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,134,040.84	50,414,002.13	84,548,042.97	40,796,588.81	55,801,600.31	96,598,189.12	14.3%
PERS		3201-3202	11,853,214.61	12,041,473.86	23,894,688.47	15,621,395.44	14,674,593.03	30,295,988.47	26.8%
OASDI/Medicare/Alternative		3301-3302	6,953,146.65	5,881,049.37	12,834,196.02	7,846,443.59	6,723,753.20	14,570,196.79	13.5%
Health and Welfare Benefits		3401-3402	35,848,911.94	19,992,284.55	55,841,196.49	41,250,538.82	25,458,624.46	66,709,163.28	19.5%
Unemployment Insurance		3501-3502	1,382,159.38	878,207.57	2,260,366.95	1,664,614.43	953,127.27	2,617,741.70	15.8%
Workers' Compensation		3601-3602	0.00	0.00	0.00	9.91	0.00	9.91	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	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			90,171,473.42	89,207,017.48	179,378,490.90	107,179,591.00	103,611,698.27	210,791,289.27	17.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(9,584.51)	812,770.15	803,185.64	17,000,000.00	100,000.00	17,100,000.00	2029.0%
Books and Other Reference Materials		4200	17,639.88	1,203,698.03	1,221,337.91	12,400.00	354,048.00	366,448.00	-70.0%
Materials and Supplies		4300	7,664,214.78	16,560,253.13	24,224,467.91	13,675,358.06	41,652,043.88	55,327,401.94	128.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
Noncapitalized Equipment		4400	1,567,466.30	6,321,442.12	7,888,908.42	6,524,620.41	2,517,260.22	9,041,880.63	14.6%
Food		4700	457,752.75	624,847.36	1,082,600.11	1,200,000.00	0.00	1,200,000.00	10.8%
TOTAL, BOOKS AND SUPPLIES			9,697,489.20	25,523,010.79	35,220,499.99	38,412,378.47	44,623,352.10	83,035,730.57	135.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	18,401,411.65	10,989,898.07	29,391,309.72	16,764,073.00	9,423,786.04	26,187,859.04	-10.9%
Travel and Conferences		5200	380,036.15	460,638.25	840,674.40	1,012,768.84	770,606.40	1,783,375.24	112.1%
Dues and Memberships		5300	339,159.26	6,525.00	345,684.26	430,584.99	6,400.00	436,984.99	26.4%
Insurance		5400 - 5450	2,904,287.00	0.00	2,904,287.00	5,354,043.00	2,000.00	5,356,043.00	84.4%
Operations and Housekeeping Services		5500	10,824,972.62	169,078.21	10,994,050.83	11,086,069.00	103,000.00	11,189,069.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,791,774.56	5,553,870.19	8,345,644.75	4,038,035.56	4,663,940.00	8,701,975.56	4.3%
Transfers of Direct Costs		5710	(672,650.59)	672,650.59	0.00	(1,302,730.00)	1,302,730.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,727.15	0.00	53,727.15	56,250.00	0.00	56,250.00	4.7%
Professional/Consulting Services and Operating Expenditures		5800	15,870,940.24	14,281,168.00	30,152,108.24	18,529,526.37	20,403,257.98	38,932,784.35	29.1%
Communications		5900	1,396,177.74	3,968,087.40	5,364,265.14	2,506,710.25	8,087.00	2,514,797.25	-53.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,289,835.78	36,101,915.71	88,391,751.49	58,475,331.01	36,683,807.42	95,159,138.43	7.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
CAPITAL OUTLAY									
Land		6100	8,591.58	0.00	8,591.58	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	111,246.27	111,246.27	27,999.50	0.00	27,999.50	-74.8%
Buildings and Improvements of Buildings		6200	1,129,159.51	1,833,426.34	2,962,585.85	381,500.00	22,959,443.79	23,340,943.79	687.9%
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	115,001.12	157,240.26	272,241.38	1,005,974.99	307,416.00	1,313,390.99	382.4%
Equipment Replacement		6500	276,074.72	39,391.68	315,466.40	1,929,000.00	360,000.00	2,289,000.00	625.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,528,826.93	2,141,304.55	3,670,131.48	3,344,474.49	23,626,859.79	26,971,334.28	634.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	5,323.00	5,323.00	0.00	7,000.00	7,000.00	31.5%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	1,413,303.00	2,591,078.35	4,004,381.35	1,374,481.00	3,166,117.00	4,540,598.00	13.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500			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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		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		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			1,413,303.00	2,596,401.35	4,009,704.35	1,374,481.00	3,173,117.00	4,547,598.00	13.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,166,053.52)	8,166,053.52	0.00	(8,640,152.85)	8,640,152.85	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,082,304.46)	0.00	(2,082,304.46)	(2,319,063.09)	0.00	(2,319,063.09)	11.4%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,248,357.98)	8,166,053.52	(2,082,304.46)	(10,959,215.94)	8,640,152.85	(2,319,063.09)	11.4%
TOTAL_EXPENDITURES			412,548,752.80	340,067,535.18	752,616,287.98	480,810,299.48	411,929,144.03	892,739,443.51	18.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	181,413.96	181,413.96	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	181,413.96	181,413.96	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	181,356.26	0.00	181,356.26	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	1,425,379.00	0.00	1,425,379.00	1,464,629.00	0.00	1,464,629.00	2.8%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
Other Authorized Interfund Transfers Out		7619	4,050,224.86	2,173,840.52	6,224,065.38	4,099,998.86	0.00	4,099,998.86	-34.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,656,980.12	2,173,840.52	7,830,800.64	5,574,627.86	0.00	5,574,627.86	-28.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(94,895,457.47)	94,895,457.47	0.00	(111,783,744.23)	111,783,744.23	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(94,895,457.47)	94,895,457.47	0.00	(111,783,744.23)	111,783,744.23	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(100,552,417.59)	92,903,030.91	(7,649,386.68)	(117,358,372.09)	111,783,744.23	(5,574,627.86)	-27.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	542,446,546.93	0.00	542,446,546.93	558,901,626.09	0.00	558,901,626.09	3.0%
2) Federal Revenue		8100-8299	144,483.27	160,260,590.15	160,405,073.42	136,300.00	139,365,878.61	139,502,178.61	-13.0%
3) Other State Revenue		8300-8599	11,532,612.94	119,546,178.66	131,078,791.60	63,642,020.85	130,153,715.02	193,795,735.87	47.8%
4) Other Local Revenue		8600-8799	3,276,055.34	8,880,052.94	12,156,108.28	3,338,010.82	6,722,034.80	10,060,045.62	-17.2%
5) TOTAL REVENUES			557,399,698.48	288,686,821.75	846,086,520.23	626,017,957.76	276,241,628.43	902,259,586.19	6.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		237,189,224.49	236,799,455.72	473,988,680.21	281,080,039.66	257,968,241.00	539,048,280.66	13.7%
2) Instruction - Related Services	2000-2999		50,388,513.79	26,772,630.85	77,161,144.64	56,517,587.36	50,438,264.67	106,955,852.03	38.6%
3) Pupil Services	3000-3999		40,347,222.26	38,771,792.39	79,119,014.65	42,250,231.46	43,043,360.72	85,293,592.18	7.8%
4) Ancillary Services	4000-4999		8,080,604.72	454,930.00	8,535,534.72	10,715,082.26	485,654.00	11,200,736.26	31.2%
5) Community Services	5000-5999		260,987.73	4,026.20	265,013.93	275,863.69	0.00	275,863.69	4.1%
6) Enterprise	6000-6999		13,437.75	21,277.39	34,715.14	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		30,757,316.45	9,404,533.20	40,161,849.65	41,305,234.86	9,805,395.19	51,110,630.05	27.3%
8) Plant Services	8000-8999		44,092,586.11	25,242,488.08	69,335,074.19	47,284,565.19	47,015,111.45	94,299,676.64	36.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,418,859.50	2,596,401.35	4,015,260.85	1,381,695.00	3,173,117.00	4,554,812.00	13.4%
10) TOTAL EXPENDITURES			412,548,752.80	340,067,535.18	752,616,287.98	480,810,299.48	411,929,144.03	892,739,443.51	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			144,850,945.68	(51,380,713.43)	93,470,232.25	145,207,658.28	(135,687,515.60)	9,520,142.68	-89.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	181,413.96	181,413.96	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,656,960.12	2,173,840.52	7,830,800.64	5,574,627.86	0.00	5,574,627.86	-28.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(94,895,457.47)	94,895,457.47	0.00	(111,783,744.23)	111,783,744.23	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(100,552,417.59)	92,903,030.91	(7,649,386.68)	(117,358,372.09)	111,783,744.23	(5,574,627.86)	-27.1%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,298,528.09	41,522,317.48	85,820,845.57	27,849,286.19	(23,903,771.37)	3,945,514.82	-95.4%
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)			144,084,675.68	45,711,716.89	189,796,392.57	188,725,281.36	86,865,426.32	275,590,707.68	45.2%
d) Other Restatements		9795	342,077.59	(368,608.05)	(26,530.46)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,426,753.27	45,343,108.84	189,769,862.11	188,725,281.36	86,865,426.32	275,590,707.68	45.2%
2) Ending Balance, June 30 (E + F1e)			188,725,281.36	86,865,426.32	275,590,707.68	216,574,567.55	62,961,654.95	279,536,222.50	1.4%
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	847,820.93	0.00	847,820.93	1,000,000.00	0.00	1,000,000.00	17.9%
Prepaid Items		9713	88,604.56	0.00	88,604.56	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	86,865,426.32	86,865,426.32	0.00	63,012,560.99	63,012,560.99	-27.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	117,390,146.65	0.00	117,390,146.65	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	27,610,258.98	0.00	27,610,258.98	21,438,848.41	0.00	21,438,848.41	-22.4%
010032 Civic Center	0000	9780	185,545.96		185,545.96				
010033 Godinez Rental Fees	0000	9780	101,586.63		101,586.63				
010051 PARS 2018	0000	9780	1,021,240.00		1,021,240.00				
010051 PARS SRP 2021	0000	9780	16,615,313.48		16,615,313.48				
010052 Walker/Roosevelt Joint	0000	9780	250,000.00		250,000.00				
010072 SPED Early Intervention	0000	9780	3,994,781.02		3,994,781.02				
010803 Instructional Materials	0000	9780	1,076,899.32		1,076,899.32				
010910 Technology Refresh	0000	9780	2,364,892.57		2,364,892.57				
Liability	0000	9780	2,000,000.00		2,000,000.00				
010051 PARS SRP 2021	0000	9780				12,461,485.11		12,461,485.11	
010052 Walker/Roosevelt Joint	0000	9780				300,000.00		300,000.00	
010803 Instructional Materials	0000	9780				6,253,198.38		6,253,198.38	

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)	
010910 Technology Refresh	0000	9780				424,164.92		424,164.92	
SPED Out of State Transportation Liabil	0000	9780				2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,208,941.77	0.00	15,208,941.77	17,966,281.43	0.00	17,966,281.43	18.1%
Unassigned/Unappropriated Amount		9790	144,819,655.12	0.00	144,819,655.12	58,589,291.06	(50,906.04)	58,538,385.02	-59.6%

Resource	Description	2021-22	2022-23
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	20,515,197.89	24,070,709.23
6266	Educator Effectiveness, FY 2021-22	8,319,900.00	5,072,223.72
6300	Lottery: Instructional Materials	4,776,740.73	3,868,861.42
6536	Special Ed: Dispute Prevention and Dispute Resolution	807,105.92	386,518.43
6537	Special Ed: Learning Recovery Support	3,450,872.11	1,561,525.73
6546	Mental Health-Related Services	2,411,863.10	2,103,609.85
6547	Special Education Early Intervention Preschool Grant	2,418,477.00	4,787,562.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,412,208.00	185,000.00
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	3,711,202.00	3,711,202.00
7413	A-G Learning Loss Mitigation Grant	1,391,314.00	1,391,314.00
7425	Expanded Learning Opportunities (ELO) Grant	22,337,506.33	3,585,402.62
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	3,404,950.58	0.00
7810	Other Restricted State	372,451.00	372,451.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	5,216,162.14	5,265,542.05
9010	Other Restricted Local	6,110,817.51	6,464,537.85
Total, Restricted Balance		86,865,426.32	63,012,560.99

Student Activity Special Revenue Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,747,190.15	0.00	-100.0%
5) TOTAL, REVENUES			2,747,190.15	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	2,317,879.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	131,303.21	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,449,183.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			298,006.98	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,006.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,642,277.86	2,095,208.98	27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,642,277.86	2,095,208.98	27.6%
d) Other Restatements		9795	154,924.14	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,797,202.00	2,095,208.98	16.6%
2) Ending Balance, June 30 (E + F1e)			2,095,208.98	2,095,208.98	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			2,095,208.98	2,095,208.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2,095,208.98		
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) TOTAL, ASSETS			2,095,208.98		
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) (G9 + H2) - (I6 + J2)			2,095,208.98		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
All Other Local Revenue		8699	2,747,190.15	0.00	-100.0%
TOTAL, REVENUES			2,747,190.15	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	2,317,879.96	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,317,879.96	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	3,044.00	0.00	-100.0%
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	128,259.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,303.21	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
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			2,449,183.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
(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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,747,190.15	0.00	-100.0%
5) TOTAL, REVENUES			2,747,190.15	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		2,449,183.17	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			2,449,183.17	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			298,006.98	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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,006.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,642,277.86	2,095,208.98	27.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,642,277.86	2,095,208.98	27.6%
d) Other Restatements					
		9795	154,924.14	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,797,202.00	2,095,208.98	16.6%
2) Ending Balance, June 30 (E + F1e)					
			2,095,208.98	2,095,208.98	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	2,095,208.98	2,095,208.98	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	2,095,208.98	2,095,208.98
Total, Restricted Balance		<u>2,095,208.98</u>	<u>2,095,208.98</u>

Charter Schools Special Revenue Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,072.00	4,041,125.00	14.2%
2) Federal Revenue		8100-8299	703,646.62	1,770,310.75	151.6%
3) Other State Revenue		8300-8599	645,938.14	822,576.84	27.3%
4) Other Local Revenue		8600-8799	(12,971.09)	0.00	-100.0%
5) TOTAL, REVENUES			4,875,685.67	6,634,012.59	36.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,557,267.03	2,870,575.67	12.3%
2) Classified Salaries		2000-2999	659,397.78	794,937.04	20.6%
3) Employee Benefits		3000-3999	1,261,610.51	1,555,072.20	23.3%
4) Books and Supplies		4000-4999	366,953.34	1,756,155.64	378.6%
5) Services and Other Operating Expenditures		5000-5999	216,013.80	81,663.00	-62.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	234,798.73	358,195.71	52.6%
9) TOTAL, EXPENDITURES			5,296,041.19	7,416,599.26	40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(420,355.52)	(782,586.67)	86.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,688.96	176,125.56	-20.2%
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			220,688.96	176,125.56	-20.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,666.56)	(606,461.11)	203.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,185,940.72	1,986,274.16	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,185,940.72	1,986,274.16	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,185,940.72	1,986,274.16	-9.1%
2) Ending Balance, June 30 (E + F1e)			1,986,274.16	1,379,813.05	-30.5%
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			658,448.15	749,252.08	13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,327,826.01	583,977.76	-56.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	46,583.21	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,229,953.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,614.37)		
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	347,481.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,148,942.40		
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			3,706,763.18		
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	145,175.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	634,150.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	941,162.99		
6) TOTAL, LIABILITIES			1,720,489.02		
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) - (I7 + J2)			1,986,274.16		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,471,703.00	2,881,835.00	16.6%
Education Protection Account State Aid - Current Year		8012	56,866.00	59,584.00	4.8%
State Aid - Prior Years		8019	4,384.00	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	1,006,119.00	1,099,706.00	9.3%
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			3,539,072.00	4,041,125.00	14.2%
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	547.10	139,930.27	25476.7%
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, 3045, 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	703,099.52	1,630,380.48	131.9%
TOTAL, FEDERAL REVENUE			703,646.62	1,770,310.75	151.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
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	8,125.00	9,585.00	18.0%
Lottery - Unrestricted and Instructional Materials		8560	75,053.14	67,488.00	-10.1%
After School Education and Safety (ASES)	6010	8590	0.00	203,482.84	New
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	562,760.00	542,021.00	-3.7%
TOTAL, OTHER STATE REVENUE			645,938.14	822,576.84	27.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	6,422.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,132.50)	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	739.34	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			(12,971.09)	0.00	-100.0%
TOTAL, REVENUES			4,875,685.67	6,634,012.59	36.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,228,910.10	2,110,158.19	-5.3%
Certificated Pupil Support Salaries		1200	163,544.37	152,225.00	-6.9%
Certificated Supervisors' and Administrators' Salaries		1300	164,812.56	160,660.00	-2.5%
Other Certificated Salaries		1900	0.00	447,532.48	New
TOTAL, CERTIFICATED SALARIES			2,557,267.03	2,870,575.67	12.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	106,228.27	232,644.04	119.0%
Classified Support Salaries		2200	150,842.75	193,694.00	28.4%
Classified Supervisors' and Administrators' Salaries		2300	38,833.22	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	262,675.56	264,057.00	0.5%
Other Classified Salaries		2900	100,817.98	104,542.00	3.7%
TOTAL, CLASSIFIED SALARIES			659,397.78	794,937.04	20.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	651,397.35	793,890.59	21.9%
PERS		3201-3202	133,810.63	169,726.46	26.8%
OASDI/Medicare/Alternative		3301-3302	81,478.77	95,044.02	16.6%
Health and Welfare Benefits		3401-3402	378,846.39	463,643.57	22.4%
Unemployment Insurance		3501-3502	16,077.37	32,767.56	103.8%
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			1,261,610.51	1,555,072.20	23.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	72,612.41	0.00	-100.0%
Materials and Supplies		4300	119,182.32	1,417,784.67	1089.6%
Noncapitalized Equipment		4400	175,158.61	338,370.97	93.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,953.34	1,756,155.64	378.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	38,247.74	12,000.00	-68.6%
Travel and Conferences		5200	2,848.00	14,000.00	391.6%
Dues and Memberships		5300	41.99	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	85,433.92	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,518.63	25,600.00	466.5%
Professional/Consulting Services and Operating Expenditures		5800	79,881.35	29,063.00	-63.6%
Communications		5900	5,042.17	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216,013.80	81,663.00	-62.2%
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	234,798.73	358,195.71	52.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,798.73	358,195.71	52.6%
TOTAL, EXPENDITURES			5,296,041.19	7,416,599.26	40.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	220,688.96	176,125.56	-20.2%
(a) TOTAL, INTERFUND TRANSFERS IN			220,688.96	176,125.56	-20.2%
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%
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)			220,688.96	176,125.56	-20.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,539,072.00	4,041,125.00	14.2%
2) Federal Revenue		8100-8299	703,646.62	1,770,310.75	151.6%
3) Other State Revenue		8300-8599	645,938.14	822,576.84	27.3%
4) Other Local Revenue		8600-8799	(12,971.09)	0.00	-100.0%
5) TOTAL, REVENUES			4,875,685.67	6,634,012.59	36.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,768,898.85	5,197,550.06	37.9%
2) Instruction - Related Services	2000-2999		676,974.75	1,290,429.49	90.6%
3) Pupil Services	3000-3999		233,732.62	205,461.00	-12.1%
4) Ancillary Services	4000-4999		63,851.71	59,362.00	-7.0%
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		235,494.91	359,045.71	52.5%
8) Plant Services	8000-8999		317,088.35	304,751.00	-3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,296,041.19	7,416,599.26	40.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(420,355.52)	(782,586.67)	86.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	220,688.96	176,125.56	-20.2%
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			220,688.96	176,125.56	-20.2%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,666.56)	(606,461.11)	203.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,185,940.72	1,986,274.16	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,185,940.72	1,986,274.16	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,185,940.72	1,986,274.16	-9.1%
2) Ending Balance, June 30 (E + F1e)			1,986,274.16	1,379,813.05	-30.5%
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			658,448.15	749,252.08	13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,327,826.01	583,977.76	-56.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	46,583.21	New

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	104,196.00	202,679.93
6266	Educator Effectiveness, FY 2021-22	68,789.00	68,789.00
6300	Lottery: Instructional Materials	124,450.52	143,090.52
7311	Classified School Employee Professional Development Block	1,097.00	1,097.00
7412	A-G Access/Success Grant	75,000.00	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	75,000.00
7425	Expanded Learning Opportunities (ELO) Grant	175,811.00	175,811.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	26,320.00	0.00
7810	Other Restricted State	3,937.00	3,937.00
9010	Other Restricted Local	3,847.63	3,847.63
Total, Restricted Balance		658,448.15	749,252.08

Child Development Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	302,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	11,041,140.48	10,868,147.45	-1.6%
4) Other Local Revenue		8600-8799	(7,684.55)	27,500.00	-457.9%
5) TOTAL, REVENUES			11,335,855.93	10,895,647.45	-3.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	336,456.32	303,930.00	-9.7%
2) Classified Salaries		2000-2999	5,583,778.65	5,912,047.00	5.9%
3) Employee Benefits		3000-3999	3,026,589.67	3,558,420.50	17.6%
4) Books and Supplies		4000-4999	1,327,983.02	258,807.57	-80.5%
5) Services and Other Operating Expenditures		5000-5999	218,720.24	161,800.00	-26.0%
6) Capital Outlay		6000-6999	414,168.18	129,120.00	-68.8%
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	578,532.65	570,022.38	-1.5%
9) TOTAL, EXPENDITURES			11,486,228.73	10,894,147.45	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(150,372.80)	1,500.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,356.26	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			181,356.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,983.46	1,500.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,243,717.52	1,241,937.44	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,243,717.52	1,241,937.44	-0.1%
d) Other Restatements		9795	(32,763.54)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,953.98	1,241,937.44	2.6%
2) Ending Balance, June 30 (E + F1e)			1,241,937.44	1,243,437.44	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			1,276,611.80	1,278,111.80	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	(34,674.36)	(34,674.36)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,174,317.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,674.36)		
b) in Banks		9120	9,785.00		
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	1,039,223.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	181,356.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,370,007.42		
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	479,803.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	717,813.14		
4) Current Loans		9640			
5) Unearned Revenue		9650	930,453.17		
6) TOTAL, LIABILITIES			2,128,069.98		
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) (G9 + H2) - (I6 + J2)			1,241,937.44		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	302,400.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			302,400.00	0.00	-100.0%
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	10,269,219.03	10,094,544.45	-1.7%
All Other State Revenue	All Other	8590	771,921.45	773,603.00	0.2%
TOTAL, OTHER STATE REVENUE			11,041,140.48	10,868,147.45	-1.6%
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	12,575.54	8,500.00	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(39,433.09)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	19,173.00	19,000.00	-0.9%
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			(7,684.55)	27,500.00	-457.9%
TOTAL, REVENUES			11,335,855.93	10,895,647.45	-3.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	93,210.86	63,096.00	-32.3%
Certificated Supervisors' and Administrators' Salaries		1300	110,105.98	118,269.00	7.4%
Other Certificated Salaries		1900	133,139.48	122,565.00	-7.9%
TOTAL, CERTIFICATED SALARIES			336,456.32	303,930.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,999,913.21	5,288,997.00	5.8%
Classified Support Salaries		2200	44,810.31	55,092.00	22.9%
Classified Supervisors' and Administrators' Salaries		2300	234,267.91	223,567.00	-4.6%
Clerical, Technical and Office Salaries		2400	176,476.98	162,427.00	-8.0%
Other Classified Salaries		2900	128,310.24	181,964.00	41.8%
TOTAL, CLASSIFIED SALARIES			5,583,778.65	5,912,047.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,000,340.21	1,036,039.00	3.6%
PERS		3201-3202	480,523.45	648,824.00	35.0%
OASDI/Medicare/Alternative		3301-3302	215,150.51	250,259.50	16.3%
Health and Welfare Benefits		3401-3402	1,301,019.97	1,592,426.00	22.4%
Unemployment Insurance		3501-3502	29,555.53	30,872.00	4.5%
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			3,026,589.67	3,558,420.50	17.6%
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	692,102.98	249,807.57	-63.9%
Noncapitalized Equipment		4400	635,880.04	9,000.00	-98.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,327,983.02	258,807.57	-80.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	69,918.41	25,000.00	-64.2%
Travel and Conferences		5200	17,970.96	27,800.00	54.7%
Dues and Memberships		5300	1,050.00	1,500.00	42.9%
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	7,462.73	5,000.00	-33.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	453.44	750.00	65.4%
Professional/Consulting Services and Operating Expenditures		5800	121,802.41	101,500.00	-16.7%
Communications		5900	62.29	250.00	301.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,720.24	161,800.00	-26.0%
CAPITAL OUTLAY					
Land		6100	9,935.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	404,233.18	129,120.00	-68.1%
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%
TOTAL, CAPITAL OUTLAY			414,168.18	129,120.00	-68.8%
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	578,532.65	570,022.38	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			578,532.65	570,022.38	-1.5%
TOTAL, EXPENDITURES			11,486,228.73	10,894,147.45	-5.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	181,356.26	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			181,356.26	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	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)			181,356.26	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	302,400.00	0.00	-100.0%
3) Other State Revenue		8300-8599	11,041,140.48	10,868,147.45	-1.6%
4) Other Local Revenue		8600-8799	(7,684.55)	27,500.00	-457.9%
5) TOTAL, REVENUES			11,335,855.93	10,895,647.45	-3.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,993,779.14	8,702,751.07	-3.2%
2) Instruction - Related Services	2000-2999		1,074,208.76	1,002,463.00	-6.7%
3) Pupil Services	3000-3999		418,404.39	487,628.00	16.5%
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		578,532.65	570,022.38	-1.5%
8) Plant Services	8000-8999		421,303.79	131,283.00	-68.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,486,228.73	10,894,147.45	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(150,372.80)	1,500.00	-101.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,356.26	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			181,356.26	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,983.46	1,500.00	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,243,717.52	1,241,937.44	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,243,717.52	1,241,937.44	-0.1%
d) Other Restatements		9795	(32,763.54)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,953.98	1,241,937.44	2.6%
2) Ending Balance, June 30 (E + F1e)			1,241,937.44	1,243,437.44	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			1,276,611.80	1,278,111.80	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	(34,674.36)	(34,674.36)	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
5059	Child Development: ARP California State Preschool Program	302,400.00	302,400.00
6130	Child Development: Center-Based Reserve Account	974,211.80	975,711.80
Total, Restricted Balance		<u>1,276,611.80</u>	<u>1,278,111.80</u>

Cafeteria

Special Revenue Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,897,510.96	34,885,000.00	-7.9%
3) Other State Revenue		8300-8599	1,790,123.71	1,288,708.00	-28.0%
4) Other Local Revenue		8600-8799	1,474,595.64	1,087,000.00	-26.3%
5) TOTAL, REVENUES			41,162,230.31	37,260,708.00	-9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,867,571.21	14,894,386.00	7.4%
3) Employee Benefits		3000-3999	7,200,395.41	8,422,025.00	17.0%
4) Books and Supplies		4000-4999	18,018,117.26	16,465,000.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	917,860.01	1,334,400.00	45.4%
6) Capital Outlay		6000-6999	279,148.92	1,773,831.06	535.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,268,973.08	1,390,845.00	9.6%
9) TOTAL, EXPENDITURES			41,552,065.89	44,280,487.06	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,835.58)	(7,019,779.06)	1700.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	10,000.00	New
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	10,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,835.58)	(7,009,779.06)	1698.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,959,777.23	14,125,530.48	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,959,777.23	14,125,530.48	18.1%
d) Other Restatements		9795	2,555,588.83	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,515,366.06	14,125,530.48	-2.7%
2) Ending Balance, June 30 (E + F1e)			14,125,530.48	7,115,751.42	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,880.30	0.00	-100.0%
Stores		9712	1,731,577.16	0.00	-100.0%
Prepaid Items		9713	522,252.28	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,869,820.74	7,115,751.42	-40.1%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,403,295.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(118,062.14)		
b) in Banks		9120	360,155.52		
c) in Revolving Cash Account		9130	1,880.30		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,562,359.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	59,581.80		
6) Stores		9320	1,731,577.16		
7) Prepaid Expenditures		9330	522,252.28		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,523,039.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,560,091.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,837,417.83		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,397,509.36		
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) - (I7 + J2)			14,125,530.48		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	35,539,040.32	31,985,000.00	-10.0%
Donated Food Commodities		8221	2,352,656.64	2,900,000.00	23.3%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			37,897,510.96	34,885,000.00	-7.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,787,156.71	1,280,000.00	-28.4%
All Other State Revenue		8590	2,967.00	8,708.00	193.5%
TOTAL, OTHER STATE REVENUE			1,790,123.71	1,288,708.00	-28.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	3,000.00	New
Food Service Sales		8634	283,986.99	249,000.00	-12.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,101.12	35,000.00	-16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(133,193.18)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,281,700.71	800,000.00	-37.6%
TOTAL, OTHER LOCAL REVENUE			1,474,595.64	1,087,000.00	-26.3%
TOTAL, REVENUES			41,162,230.31	37,260,708.00	-9.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	11,524,801.79	12,688,528.00	10.1%
Classified Supervisors' and Administrators' Salaries		2300	2,177,872.54	2,036,511.00	-6.5%
Clerical, Technical and Office Salaries		2400	164,896.88	169,347.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,867,571.21	14,894,386.00	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,195.77	26,378.00	221.8%
PERS		3201-3202	2,725,718.72	3,417,676.00	25.4%
OASDI/Medicare/Alternative		3301-3302	935,602.07	1,079,844.00	15.4%
Health and Welfare Benefits		3401-3402	3,462,350.16	3,821,547.00	10.4%
Unemployment Insurance		3501-3502	68,528.69	76,580.00	11.7%
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			7,200,395.41	8,422,025.00	17.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	957,150.30	965,000.00	0.8%
Noncapitalized Equipment		4400	236,829.07	420,000.00	77.3%
Food		4700	16,824,137.89	15,080,000.00	-10.4%
TOTAL, BOOKS AND SUPPLIES			18,018,117.26	16,465,000.00	-8.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	20,395.87	30,000.00	47.1%
Travel and Conferences		5200	7,076.00	12,000.00	69.6%
Dues and Memberships		5300	2,468.03	4,000.00	62.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,196.24	72,500.00	226.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	704,420.79	1,036,000.00	47.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,257.14)	(82,600.00)	30.6%
Professional/Consulting Services and Operating Expenditures		5800	224,538.12	259,800.00	15.7%
Communications		5900	22.10	2,700.00	12117.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			917,860.01	1,334,400.00	45.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	13,241.00	0.00	-100.0%
Equipment		6400	265,907.92	1,773,831.06	567.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			279,148.92	1,773,831.06	535.4%
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	1,268,973.08	1,390,845.00	9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,268,973.08	1,390,845.00	9.6%
TOTAL, EXPENDITURES			41,552,065.89	44,280,487.06	6.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	10,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	10,000.00	New
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%
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	10,000.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,897,510.96	34,885,000.00	-7.9%
3) Other State Revenue		8300-8599	1,790,123.71	1,288,708.00	-28.0%
4) Other Local Revenue		8600-8799	1,474,595.64	1,087,000.00	-26.3%
5) TOTAL, REVENUES			41,162,230.31	37,260,708.00	-9.5%
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		39,412,409.91	42,003,118.06	6.6%
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		288,198.49	234,133.00	-18.8%
7) General Administration	7000-7999		1,268,973.08	1,390,845.00	9.6%
8) Plant Services	8000-8999		582,484.41	652,391.00	12.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,552,065.89	44,280,487.06	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(389,835.58)	(7,019,779.06)	1700.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	10,000.00	New
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	10,000.00	New

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(389,835.58)	(7,009,779.06)	1698.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,959,777.23	14,125,530.48	18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,959,777.23	14,125,530.48	18.1%
d) Other Restatements		9795	2,555,588.83	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,515,366.06	14,125,530.48	-2.7%
2) Ending Balance, June 30 (E + F1e)			14,125,530.48	7,115,751.42	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,880.30	0.00	-100.0%
Stores		9712	1,731,577.16	0.00	-100.0%
Prepaid Items		9713	522,252.28	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,869,820.74	7,115,751.42	-40.1%
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	2021-22 Unaudited Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	10,265,482.29	4,989,919.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	508,477.72	508,477.72
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	995,860.72	995,860.72
9010	Other Restricted Local	100,000.00	621,493.28
Total, Restricted Balance		11,869,820.74	7,115,751.42

Deferred Maintenance

Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,525,000.00	1,000,000.00	-81.9%
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	(14,464.79)	9,000.00	-162.2%
5) TOTAL, REVENUES			5,510,535.21	1,009,000.00	-81.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	146,381.90	3,352,269.00	2190.1%
6) Capital Outlay		6000-6999	1,815,654.84	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,962,036.74	3,352,269.00	70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,548,498.47	(2,343,269.00)	-166.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	866,896.05	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			866,896.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,415,394.52	(2,343,269.00)	-153.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,006,933.30	7,422,327.82	146.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,006,933.30	7,422,327.82	146.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,006,933.30	7,422,327.82	146.8%
2) Ending Balance, June 30 (E + F1e)			7,422,327.82	5,079,058.82	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	7,422,327.82	5,079,058.82	-31.6%
140000 Maintenance Projects	0000	9780	6,790,232.79		
140001 Artificial Turf	0000	9780	107,095.03		
140002 Facilities Infrastructure Project	0000	9780	525,000.00		
140000 Maintenance Projects	0000	9780		4,457,463.78	
140001 Artificial Turf	0000	9780		96,595.04	
140002 Facilities Infrastructure Project	0000	9780		525,000.00	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,354,329.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(21,597.83)		
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	796.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,505,988.23		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,839,517.12		
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	417,189.30		
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			417,189.30		
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) (G9 + H2) - (I6 + J2)			7,422,327.82		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	5,525,000.00	1,000,000.00	-81.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,525,000.00	1,000,000.00	-81.9%
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	10,523.07	9,000.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(24,987.86)	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			(14,464.79)	9,000.00	-162.2%
TOTAL, REVENUES			5,510,535.21	1,009,000.00	-81.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	145,287.03	3,350,769.00	2206.3%
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	1,094.87	1,500.00	37.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			146,381.90	3,352,269.00	2190.1%
CAPITAL OUTLAY					
Land Improvements		6170	1,792,401.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	23,253.77	0.00	-100.0%
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%
TOTAL, CAPITAL OUTLAY			1,815,654.84	0.00	-100.0%
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			1,962,036.74	3,352,269.00	70.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	866,896.05	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			866,896.05	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%
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)			866,896.05	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,525,000.00	1,000,000.00	-81.9%
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	(14,464.79)	9,000.00	-162.2%
5) TOTAL, REVENUES			5,510,535.21	1,009,000.00	-81.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,962,036.74	3,352,269.00	70.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,962,036.74	3,352,269.00	70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			3,548,498.47	(2,343,269.00)	-166.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	866,896.05	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			866,896.05	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,415,394.52	(2,343,269.00)	-153.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,006,933.30	7,422,327.82	146.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,006,933.30	7,422,327.82	146.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,006,933.30	7,422,327.82	146.8%
2) Ending Balance, June 30 (E + F1e)			7,422,327.82	5,079,058.82	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	7,422,327.82	5,079,058.82	-31.6%
140000 Maintenance Projects	0000	9780	6,790,232.79		
140001 Artificial Turf	0000	9780	107,095.03		
140002 Facilities Infrastructure Project	0000	9780	525,000.00		
140000 Maintenance Projects	0000	9780		4,457,463.78	
140001 Artificial Turf	0000	9780		96,595.04	
140002 Facilities Infrastructure Project	0000	9780		525,000.00	
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	2021-22 Unaudited Actuals	2022-23 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Special Reserve Fund for Other Than Capital Outlay Projects

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(16,327.01)	5,000.00	-130.6%
5) TOTAL, REVENUES			(16,327.01)	5,000.00	-130.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,327.01)	5,000.00	-130.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,327.01)	5,000.00	-130.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,352.45	1,214,025.44	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,352.45	1,214,025.44	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,352.45	1,214,025.44	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,214,025.44	1,219,025.44	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	1,238,282.71	New
d) Assigned					
Other Assignments		9780	1,214,025.44	(19,257.27)	-101.6%
Fair Value Adjustment	0000	9780		(19,257.27)	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,233,022.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,663.31)		
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	689.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,214,049.05		
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	23.61		
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			23.61		
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) (G9 + H2) - (I6 + J2)			1,214,025.44		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,806.04	5,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,133.05)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(16,327.01)	5,000.00	-130.6%
TOTAL, REVENUES			(16,327.01)	5,000.00	-130.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2021-22 Unaudited Actuals	2022-23 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	(16,327.01)	5,000.00	-130.6%
5) TOTAL, REVENUES			(16,327.01)	5,000.00	-130.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,327.01)	5,000.00	-130.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,327.01)	5,000.00	-130.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,230,352.45	1,214,025.44	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,230,352.45	1,214,025.44	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,230,352.45	1,214,025.44	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,214,025.44	1,219,025.44	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,238,282.71	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,214,025.44	(19,257.27)	-101.6%
Fair Value Adjustment	0000	9780		(19,257.27)	
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	2021-22 Unaudited Actuals	2022-23 Budget
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Total, Restricted Balance		0.00	0.00
		<hr/>	

Special Reserve Fund for Postemployment Benefits

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(3,428.61)	1,200.00	-135.0%
5) TOTAL, REVENUES			(3,428.61)	1,200.00	-135.0%
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)			(3,428.61)	1,200.00	-135.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,428.61)	1,200.00	-135.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,261.49	325,832.88	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,261.49	325,832.88	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,261.49	325,832.88	-1.0%
2) Ending Balance, June 30 (E + F1e)			325,832.88	327,032.88	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	325,832.88	327,032.88	0.4%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,931.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,277.45)		
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	185.11		
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) TOTAL, ASSETS			325,839.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6.34		
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			6.34		
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) (G9 + H2) - (I6 + J2)			325,832.88		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,509.78	1,200.00	-52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,938.39)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(3,428.61)	1,200.00	-135.0%
TOTAL, REVENUES			(3,428.61)	1,200.00	-135.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2021-22 Unaudited Actuals	2022-23 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	(3,428.61)	1,200.00	-135.0%
5) TOTAL, REVENUES			(3,428.61)	1,200.00	-135.0%
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)			(3,428.61)	1,200.00	-135.0%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,428.61)	1,200.00	-135.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	329,261.49	325,832.88	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			329,261.49	325,832.88	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			329,261.49	325,832.88	-1.0%
2) Ending Balance, June 30 (E + F1e)			325,832.88	327,032.88	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	325,832.88	327,032.88	0.4%
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	2021-22 Unaudited Actuals	2022-23 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Building
Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(551,435.46)	405,000.00	-173.4%
5) TOTAL, REVENUES			(551,435.46)	405,000.00	-173.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	803,760.39	967,394.00	20.4%
3) Employee Benefits		3000-3999	298,887.11	433,861.50	45.2%
4) Books and Supplies		4000-4999	30,164.73	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	83,420.21	48,875.00	-41.4%
6) Capital Outlay		6000-6999	47,905,370.95	10,912,952.43	-77.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,121,603.39	12,363,082.93	-74.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,673,038.85)	(11,958,082.93)	-75.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,090,387.93	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			1,090,387.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,582,650.92)	(11,958,082.93)	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,687,998.97	32,105,348.05	-60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,687,998.97	32,105,348.05	-60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,687,998.97	32,105,348.05	-60.2%
2) Ending Balance, June 30 (E + F1e)			32,105,348.05	20,147,265.12	-37.2%
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	105,605.06	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			31,999,742.99	20,147,265.12	-37.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,200,134.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(720,817.46)		
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	26,060.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,123,177.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	105,605.06		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			46,734,160.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,602,514.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,297.99		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,628,812.15		
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) (G9 + H2) - (I6 + J2)			32,105,348.05		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	357,120.75	405,000.00	13.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(908,556.21)	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			(551,435.46)	405,000.00	-173.4%
TOTAL, REVENUES			(551,435.46)	405,000.00	-173.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	656,840.64	766,175.00	16.6%
Clerical, Technical and Office Salaries		2400	146,919.75	201,219.00	37.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			803,760.39	967,394.00	20.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	179,433.80	250,615.50	39.7%
OASDI/Medicare/Alternative		3301-3302	58,683.97	74,005.00	26.1%
Health and Welfare Benefits		3401-3402	56,830.50	104,405.00	83.7%
Unemployment Insurance		3501-3502	3,938.84	4,836.00	22.8%
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			298,887.11	433,861.50	45.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	19,531.80	0.00	-100.0%
Noncapitalized Equipment		4400	10,632.93	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			30,164.73	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	83,420.21	48,875.00	-41.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,420.21	48,875.00	-41.4%
CAPITAL OUTLAY					
Land		6100	42,751.22	0.00	-100.0%
Land Improvements		6170	16,428.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	47,846,191.73	10,912,952.43	-77.2%
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%
TOTAL, CAPITAL OUTLAY			47,905,370.95	10,912,952.43	-77.2%
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					
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			49,121,603.39	12,363,082.93	-74.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,090,387.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,090,387.93	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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)			1,090,387.93	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(551,435.46)	405,000.00	-173.4%
5) TOTAL, REVENUES			(551,435.46)	405,000.00	-173.4%
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		49,121,603.39	12,363,082.93	-74.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,121,603.39	12,363,082.93	-74.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,673,038.85)	(11,958,082.93)	-75.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,090,387.93	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			1,090,387.93	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,582,650.92)	(11,958,082.93)	-75.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,687,998.97	32,105,348.05	-60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,687,998.97	32,105,348.05	-60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,687,998.97	32,105,348.05	-60.2%
2) Ending Balance, June 30 (E + F1e)			32,105,348.05	20,147,265.12	-37.2%
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	105,605.06	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			31,999,742.99	20,147,265.12	-37.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	31,999,742.99	20,147,265.12
Total, Restricted Balance		<u>31,999,742.99</u>	<u>20,147,265.12</u>

Capital Facilities

Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	9,338,949.44	7,600,711.00	-18.6%
5) TOTAL, REVENUES			9,338,949.44	7,600,711.00	-18.6%
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	162,614.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	126,175.02	109,000.00	-13.6%
6) Capital Outlay		6000-6999	506,699.50	871,697.00	72.0%
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			795,489.08	980,697.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,543,460.36	6,620,014.00	-22.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,200.05	0.00	-100.0%
b) Transfers Out		7600-7629	1,666,968.17	1,724,192.68	3.4%
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			(1,661,768.12)	(1,724,192.68)	3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,881,692.24	4,895,821.32	-28.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,100,335.48	37,982,027.72	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,100,335.48	37,982,027.72	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,100,335.48	37,982,027.72	22.1%
2) Ending Balance, June 30 (E + F1e)			37,982,027.72	42,877,849.04	12.9%
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			16,759,569.43	18,969,390.75	13.2%
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	21,222,458.29	23,908,458.29	12.7%
250000 Capital Facilities	0000	9780	18,741,674.90		
259157 City Santa Ana Redevelopment	0000	9780	2,480,783.39		
250000 Capital Facilities	0000	9780		21,965,403.05	
259157 City Santa Ana Redevelopment	0000	9780		2,441,634.30	
Fair Value Adjustment	0000	9780		(498,579.06)	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,955,901.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(621,239.16)		
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	20,347.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,989.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			38,370,998.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	388,970.91		
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			388,970.91		
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) (G9 + H2) - (I6 + J2)			37,982,027.72		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	5,635,183.45	4,900,711.00	-13.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	175,608.99	200,000.00	13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(673,421.74)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,201,578.74	2,500,000.00	-40.5%
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			9,338,949.44	7,600,711.00	-18.6%
TOTAL, REVENUES			9,338,949.44	7,600,711.00	-18.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	51,522.38	0.00	-100.0%
Noncapitalized Equipment		4400	111,092.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			162,614.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	126,175.02	109,000.00	-13.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,175.02	109,000.00	-13.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	94,666.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	412,032.58	871,697.00	111.6%
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%
TOTAL, CAPITAL OUTLAY			506,699.50	871,697.00	72.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			795,489.08	980,697.00	23.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,200.05	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,200.05	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	1,666,968.17	1,724,192.68	3.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,666,968.17	1,724,192.68	3.4%
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%
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)			(1,661,768.12)	(1,724,192.68)	3.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	9,338,949.44	7,600,711.00	-18.6%
5) TOTAL, REVENUES			9,338,949.44	7,600,711.00	-18.6%
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		18,823.04	14,000.00	-25.6%
8) Plant Services	8000-8999		776,666.04	966,697.00	24.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			795,489.08	980,697.00	23.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,543,460.36	6,620,014.00	-22.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,200.05	0.00	-100.0%
b) Transfers Out		7600-7629	1,666,968.17	1,724,192.68	3.4%
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			(1,661,768.12)	(1,724,192.68)	3.8%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,881,692.24	4,895,821.32	-28.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,100,335.48	37,982,027.72	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,100,335.48	37,982,027.72	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,100,335.48	37,982,027.72	22.1%
2) Ending Balance, June 30 (E + F1e)			37,982,027.72	42,877,849.04	12.9%
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			16,759,569.43	18,969,390.75	13.2%
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	21,222,458.29	23,908,458.29	12.7%
250000 Capital Facilities	0000	9780	18,741,674.90		
259157 City Santa Ana Redevelopment	0000	9780	2,480,783.39		
250000 Capital Facilities	0000	9780		21,965,403.05	
259157 City Santa Ana Redevelopment	0000	9780		2,441,634.30	
Fair Value Adjustment	0000	9780		(498,579.06)	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	16,759,569.43	18,969,390.75
Total, Restricted Balance		<u>16,759,569.43</u>	<u>18,969,390.75</u>

County School Facilities Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	7,345,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(52,051.45)	15,000.00	-128.8%
5) TOTAL, REVENUES			7,293,204.55	15,000.00	-99.8%
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	3,747.69	3,000.00	-20.0%
6) Capital Outlay		6000-6999	3,991,942.65	2,519,969.50	-36.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,995,690.34	2,522,969.50	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,297,514.21	(2,507,969.50)	-176.1%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,297,514.21	(2,507,969.50)	-176.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,132.17	3,799,646.38	656.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,132.17	3,799,646.38	656.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,132.17	3,799,646.38	656.7%
2) Ending Balance, June 30 (E + F1e)			3,799,646.38	1,291,676.88	-66.0%
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			3,799,646.38	1,291,676.88	-66.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,610,844.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(89,477.50)		
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	3,685.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,002.04		
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			5,527,055.35		
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	1,727,408.97		
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			1,727,408.97		
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) (G9 + H2) - (I6 + J2)			3,799,646.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	7,345,256.00	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			7,345,256.00	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	38,580.69	15,000.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(90,632.14)	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			(52,051.45)	15,000.00	-128.8%
TOTAL, REVENUES			7,293,204.55	15,000.00	-99.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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					
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	3,747.69	3,000.00	-20.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,747.69	3,000.00	-20.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,991,942.65	2,519,969.50	-36.9%
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%
TOTAL, CAPITAL OUTLAY			3,991,942.65	2,519,969.50	-36.9%
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			3,995,690.34	2,522,969.50	-36.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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 - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	7,345,256.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(52,051.45)	15,000.00	-128.8%
5) TOTAL, REVENUES			7,293,204.55	15,000.00	-99.8%
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		3,995,690.34	2,522,969.50	-36.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,995,690.34	2,522,969.50	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			3,297,514.21	(2,507,969.50)	-176.1%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,297,514.21	(2,507,969.50)	-176.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,132.17	3,799,646.38	656.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,132.17	3,799,646.38	656.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,132.17	3,799,646.38	656.7%
2) Ending Balance, June 30 (E + F1e)			3,799,646.38	1,291,676.88	-66.0%
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			3,799,646.38	1,291,676.88	-66.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
7710	State School Facilities Projects	3,799,646.38	1,291,676.88
Total, Restricted Balance		<u>3,799,646.38</u>	<u>1,291,676.88</u>

Special Reserve Fund for Capital Outlay Projects

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	170,804.08	1,726,025.04	910.5%
4) Other Local Revenue		8600-8799	(126,214.35)	80,000.00	-163.4%
5) TOTAL, REVENUES			44,589.73	1,806,025.04	3950.3%
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	1,681.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	642,334.76	674,500.00	5.0%
6) Capital Outlay		6000-6999	246,615.58	1,301,525.04	427.8%
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			890,631.73	1,976,025.04	121.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(846,042.00)	(170,000.00)	-79.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,455,321.53	1,464,629.00	0.6%
b) Transfers Out		7600-7629	1,432,557.52	1,445,146.00	0.9%
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			22,764.01	19,483.00	-14.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(823,277.99)	(150,517.00)	-81.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,990,743.77	8,167,465.78	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,990,743.77	8,167,465.78	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,990,743.77	8,167,465.78	-9.2%
2) Ending Balance, June 30 (E + F1e)			8,167,465.78	8,016,948.78	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,121,515.84	1,121,515.84	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	7,045,949.94	6,895,432.94	-2.1%
400000 Future capital projects	0000	9780	1,061,825.46		
400308 QZAB Solar Energy Saving	0000	9780	3,237,674.91		
400309 California Solar Initiative Rebate	0000	9780	2,746,449.57		
400000 Future capital projects	0000	9780		1,253,384.32	
400308 QZAB Solar Energy Saving	0000	9780		3,178,044.19	
400309 California Solar Initiative Rebate	0000	9780		2,464,004.43	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,463,238.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(166,859.80)		
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	27,299.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	38,065.31		
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			10,381,664.15		
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	146,443.91		
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	2,067,754.46		
6) TOTAL, LIABILITIES			2,214,198.37		
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) (G9 + H2) - (I6 + J2)			8,167,465.78		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	170,804.08	1,726,025.04	910.5%
TOTAL, OTHER STATE REVENUE			170,804.08	1,726,025.04	910.5%
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	58,670.03	80,000.00	36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(184,884.38)	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			(126,214.35)	80,000.00	-163.4%
TOTAL, REVENUES			44,589.73	1,806,025.04	3950.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,681.39	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,681.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	73,020.24	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	569,314.52	674,500.00	18.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			642,334.76	674,500.00	5.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	180,033.15	1,301,525.04	622.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,582.43	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			246,615.58	1,301,525.04	427.8%
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			890,631.73	1,976,025.04	121.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,425,379.00	1,464,629.00	2.8%
Other Authorized Interfund Transfers In		8919	29,942.53	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,455,321.53	1,464,629.00	0.6%
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	1,432,557.52	1,445,146.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,432,557.52	1,445,146.00	0.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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)			22,764.01	19,483.00	-14.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	170,804.08	1,726,025.04	910.5%
4) Other Local Revenue		8600-8799	(126,214.35)	80,000.00	-163.4%
5) TOTAL, REVENUES			44,589.73	1,806,025.04	3950.3%
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		890,631.73	1,976,025.04	121.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			890,631.73	1,976,025.04	121.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(846,042.00)	(170,000.00)	-79.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,455,321.53	1,464,629.00	0.6%
b) Transfers Out		7600-7629	1,432,557.52	1,445,146.00	0.9%
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			22,764.01	19,483.00	-14.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(823,277.99)	(150,517.00)	-81.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,990,743.77	8,167,465.78	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,990,743.77	8,167,465.78	-9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,990,743.77	8,167,465.78	-9.2%
2) Ending Balance, June 30 (E + F1e)			8,167,465.78	8,016,948.78	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,121,515.84	1,121,515.84	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	7,045,949.94	6,895,432.94	-2.1%
400000 Future capital projects	0000	9780	1,061,825.46		
400308 QZAB Solar Energy Saving	0000	9780	3,237,674.91		
400309 California Solar Initiative Rebate	0000	9780	2,746,449.57		
400000 Future capital projects	0000	9780		1,253,384.32	
400308 QZAB Solar Energy Saving	0000	9780		3,178,044.19	
400309 California Solar Initiative Rebate	0000	9780		2,464,004.43	
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	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	1,121,515.84	1,121,515.84
Total, Restricted Balance		<u>1,121,515.84</u>	<u>1,121,515.84</u>

Capital Project Fund for Blended Component Units

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	12,105.09	1,000.00	-91.7%
5) TOTAL, REVENUES			12,105.09	1,000.00	-91.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,444.25	0.00	-100.0%
3) Employee Benefits		3000-3999	51,879.52	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,931.51	200.00	-99.1%
6) Capital Outlay		6000-6999	4,572.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			191,828.00	200.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,722.91)	800.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179,722.91)	800.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	619,319.70	439,596.79	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			619,319.70	439,596.79	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			619,319.70	439,596.79	-29.0%
2) Ending Balance, June 30 (E + F1e)			439,596.79	440,396.79	0.2%
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			439,596.79	440,396.79	0.2%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	477,502.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,614.85)		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	273.94		
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			470,161.57		
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	26,351.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,213.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30,564.78		
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) (G9 + H2) - (I6 + J2)			439,596.79		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
Leases and Rentals		8631	0.00	0.00	0.0%
Interest		8650	0.00	0.00	0.0%
Interest		8660	3,072.36	1,000.00	-67.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,889.27)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	17,922.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,105.09	1,000.00	-91.7%
TOTAL, REVENUES			12,105.09	1,000.00	-91.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	113,444.25	0.00	-100.0%
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			113,444.25	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,990.04	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	8,191.07	0.00	-100.0%
Health and Welfare Benefits		3401-3402	17,133.48	0.00	-100.0%
Unemployment Insurance		3501-3502	564.93	0.00	-100.0%
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			51,879.52	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,931.51	200.00	-99.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,931.51	200.00	-99.1%
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	4,572.72	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%
TOTAL, CAPITAL OUTLAY			4,572.72	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					
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			191,828.00	200.00	-99.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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%
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	2021-22 Unaudited Actuals	2022-23 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	12,105.09	1,000.00	-91.7%
5) TOTAL, REVENUES			12,105.09	1,000.00	-91.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		191,828.00	200.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			191,828.00	200.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(179,722.91)	800.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179,722.91)	800.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	619,319.70	439,596.79	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			619,319.70	439,596.79	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			619,319.70	439,596.79	-29.0%
2) Ending Balance, June 30 (E + F1e)			439,596.79	440,396.79	0.2%
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			439,596.79	440,396.79	0.2%
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	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	439,596.79	440,396.79
Total, Restricted Balance		<u>439,596.79</u>	<u>440,396.79</u>

Bond Interest and Redemption Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,691.00	1,433,066.00	112.1%
3) Other State Revenue		8300-8599	78,091.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	28,018,734.00	27,341,427.00	-2.4%
5) TOTAL, REVENUES			28,772,516.00	28,774,493.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,543,458.00	21,063,265.00	-28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,543,458.00	21,063,265.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(770,942.00)	7,711,228.00	-1100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,122,511.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,122,511.00	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(770,942.00)	7,711,228.00	-1100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,324,820.00	40,573,851.00	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,324,820.00	40,573,851.00	-1.8%
d) Other Restatements		9795	19,973.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,344,793.00	40,573,851.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			40,573,851.00	48,285,079.00	19.0%
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			40,573,851.00	48,285,079.00	19.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,536,812.00		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	37,039.00		
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) TOTAL, ASSETS			40,573,851.00		
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) (G9 + H2) - (I6 + J2)			40,573,851.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	675,691.00	1,433,066.00	112.1%
TOTAL, FEDERAL REVENUE			675,691.00	1,433,066.00	112.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	78,091.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,091.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	24,704,512.00	26,384,614.00	6.8%
Unsecured Roll		8612	2,297,698.00	0.00	-100.0%
Prior Years' Taxes		8613	605,581.00	572,911.00	-5.4%
Supplemental Taxes		8614	276,188.00	121,904.00	-55.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	134,755.00	261,998.00	94.4%
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			28,018,734.00	27,341,427.00	-2.4%
TOTAL, REVENUES			28,772,516.00	28,774,493.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,654,945.00	6,420,746.00	-49.3%
Bond Interest and Other Service Charges		7434	16,888,513.00	14,642,519.00	-13.3%
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)			29,543,458.00	21,063,265.00	-28.7%
TOTAL, EXPENDITURES			29,543,458.00	21,063,265.00	-28.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,122,511.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,122,511.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,122,511.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,122,511.00	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	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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	675,691.00	1,433,066.00	112.1%
3) Other State Revenue		8300-8599	78,091.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	28,018,734.00	27,341,427.00	-2.4%
5) TOTAL, REVENUES			28,772,516.00	28,774,493.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	29,543,458.00	21,063,265.00	-28.7%
10) TOTAL, EXPENDITURES			29,543,458.00	21,063,265.00	-28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(770,942.00)	7,711,228.00	-1100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,122,511.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,122,511.00	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(770,942.00)	7,711,228.00	-1100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,324,820.00	40,573,851.00	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,324,820.00	40,573,851.00	-1.8%
d) Other Restatements		9795	19,973.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,344,793.00	40,573,851.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			40,573,851.00	48,285,079.00	19.0%
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			40,573,851.00	48,285,079.00	19.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	40,573,851.00	48,285,079.00
Total, Restricted Balance		<u>40,573,851.00</u>	<u>48,285,079.00</u>

Dept Service

Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	833,607.75	709,009.00	-14.9%
5) TOTAL, REVENUES			833,607.75	709,009.00	-14.9%
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	12,353,485.40	7,793,220.98	-36.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,353,485.40	7,793,220.98	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,519,877.65)	(7,084,211.98)	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,929,061.59	7,093,211.98	2.4%
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			6,929,061.59	7,093,211.98	2.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,590,816.06)	9,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,629,207.80	38,391.74	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,629,207.80	38,391.74	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,629,207.80	38,391.74	-99.2%
2) Ending Balance, June 30 (E + F1e)			38,391.74	47,391.74	23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,143.14	14,143.14	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	24,248.60	33,248.60	37.1%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	307.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4.90)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	45.37		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	368,319.44		
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) TOTAL, ASSETS			368,667.03		
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	3.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	330,271.34		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			330,275.29		
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) (G9 + H2) - (I6 + J2)			38,391.74		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	71,296.17	9,000.00	-87.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4.90)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	762,316.48	700,009.00	-8.2%
TOTAL, OTHER LOCAL REVENUE			833,607.75	709,009.00	-14.9%
TOTAL, REVENUES			833,607.75	709,009.00	-14.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,138,859.88	1,865,435.11	-12.8%
Other Debt Service - Principal		7439	10,214,625.52	5,927,785.87	-42.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,353,485.40	7,793,220.98	-36.9%
TOTAL, EXPENDITURES			12,353,485.40	7,793,220.98	-36.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,929,061.59	7,093,211.98	2.4%
(a) TOTAL, INTERFUND TRANSFERS IN			6,929,061.59	7,093,211.98	2.4%
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 Certificates of Participation		8971	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)			6,929,061.59	7,093,211.98	2.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	833,607.75	709,009.00	-14.9%
5) TOTAL, REVENUES			833,607.75	709,009.00	-14.9%
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	12,353,485.40	7,793,220.98	-36.9%
10) TOTAL, EXPENDITURES			12,353,485.40	7,793,220.98	-36.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,519,877.65)	(7,084,211.98)	-38.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,929,061.59	7,093,211.98	2.4%
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			6,929,061.59	7,093,211.98	2.4%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,590,816.06)	9,000.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,629,207.80	38,391.74	-99.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,629,207.80	38,391.74	-99.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,629,207.80	38,391.74	-99.2%
2) Ending Balance, June 30 (E + F1e)			38,391.74	47,391.74	23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,143.14	14,143.14	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	24,248.60	33,248.60	37.1%
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	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	14,143.14	14,143.14
Total, Restricted Balance		<u>14,143.14</u>	<u>14,143.14</u>

Self-Insurance Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	196.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,485,408.66	5,434,543.00	118.7%
5) TOTAL, REVENUES			2,485,604.66	5,434,543.00	118.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,036.90	0.00	-100.0%
2) Classified Salaries		2000-2999	678,800.53	624,147.00	-8.1%
3) Employee Benefits		3000-3999	13,298,824.47	10,281,131.00	-22.7%
4) Books and Supplies		4000-4999	44,285.30	165,000.00	272.6%
5) Services and Other Operating Expenses		5000-5999	10,342,959.52	9,640,300.00	-6.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,366,906.72	20,710,578.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,881,302.06)	(15,276,035.00)	-30.2%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,881,302.06)	(15,276,035.00)	-30.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,571,223.93	21,562,431.12	-49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,571,223.93	21,562,431.12	-49.3%
d) Other Restatements		9795	872,509.25	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,443,733.18	21,562,431.12	-50.4%
2) Ending Net Position, June 30 (E + F1e)			21,562,431.12	6,286,396.12	-70.8%
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	21,562,431.12	6,286,396.12	-70.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,823,536.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(619,128.31)		
b) in Banks		9120	1,125,739.08		
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	841,098.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,942,112.94		
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		
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		
10) TOTAL, ASSETS			42,813,358.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	19,671,347.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,579,580.46		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			21,250,927.66		
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) (G10 + H2) - (I7 + J2)			21,562,431.12		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	196.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			196.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	194,019.42	80,500.00	-58.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(709,090.54)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,904,287.00	5,354,043.00	84.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	96,192.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,485,408.66	5,434,543.00	118.7%
TOTAL, REVENUES			2,485,604.66	5,434,543.00	118.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	2,036.90	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,036.90	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	384.98	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	237,621.39	218,010.00	-8.3%
Clerical, Technical and Office Salaries		2400	440,188.27	406,137.00	-7.7%
Other Classified Salaries		2900	605.89	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			678,800.53	624,147.00	-8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	540.66	0.00	-100.0%
PERS		3201-3202	148,183.65	158,348.00	6.9%
OASDI/Medicare/Alternative		3301-3302	49,860.81	47,748.00	-4.2%
Health and Welfare Benefits		3401-3402	1,118,995.56	71,916.00	-93.6%
Unemployment Insurance		3501-3502	3,265.83	3,119.00	-4.5%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	11,977,977.96	10,000,000.00	-16.5%
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			13,298,824.47	10,281,131.00	-22.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,734.16	45,000.00	107.0%
Noncapitalized Equipment		4400	22,551.14	120,000.00	432.1%
TOTAL, BOOKS AND SUPPLIES			44,285.30	165,000.00	272.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,713.56	23,500.00	59.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,576,096.54	5,325,000.00	16.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,832.00	60,000.00	11.5%
Transfers of Direct Costs - Interfund		5750	4,557.92	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,693,759.50	4,231,500.00	-25.7%
Communications		5900	0.00	300.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,342,959.52	9,640,300.00	-6.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,366,906.72	20,710,578.00	-15.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2021-22 Unaudited Actuals	2022-23 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	196.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,485,408.66	5,434,543.00	118.7%
5) TOTAL, REVENUES			2,485,604.66	5,434,543.00	118.6%
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		24,366,906.72	20,710,578.00	-15.0%
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			24,366,906.72	20,710,578.00	-15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,881,302.06)	(15,276,035.00)	-30.2%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,881,302.06)	(15,276,035.00)	-30.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,571,223.93	21,562,431.12	-49.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,571,223.93	21,562,431.12	-49.3%
d) Other Restatements		9795	872,509.25	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,443,733.18	21,562,431.12	-50.4%
2) Ending Net Position, June 30 (E + F1e)			21,562,431.12	6,286,396.12	-70.8%
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	21,562,431.12	6,286,396.12	-70.8%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

Retiree Benefit Fund

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	(156.84)	50.00	-131.9%
5) TOTAL, REVENUES			(156.84)	50.00	-131.9%
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	7.65	9.00	17.6%
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			7.65	9.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164.49)	41.00	-124.9%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(164.49)	41.00	-124.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,596,110.30	38,595,945.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,596,110.30	38,595,945.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,110.30	38,595,945.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,595,945.81	38,595,986.81	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	38,595,945.81	38,595,986.81	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,604.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	(216.96)		
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	7.61		
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) Fixed Assets		9400			
10) TOTAL, ASSETS			38,595,946.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.26		
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) (G10 + H2) - (I7 + J2)			38,595,945.81		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	87.33	50.00	-42.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(244.17)	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			(156.84)	50.00	-131.9%
TOTAL, REVENUES			(156.84)	50.00	-131.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7.65	9.00	17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7.65	9.00	17.6%
TOTAL, EXPENSES			7.65	9.00	17.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	2021-22 Unaudited Actuals	2022-23 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	(156.84)	50.00	-131.9%
5) TOTAL, REVENUES			(156.84)	50.00	-131.9%
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		7.65	9.00	17.6%
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			7.65	9.00	17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(164.49)	41.00	-124.9%
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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(164.49)	41.00	-124.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,596,110.30	38,595,945.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,596,110.30	38,595,945.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,110.30	38,595,945.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			38,595,945.81	38,595,986.81	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	38,595,945.81	38,595,986.81	0.0%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
	Total, Restricted Net Position	0.00	0.00

Supplemental Information

SAUSD



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	(188.92)	0.00	-100.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			(188.92)	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%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			(188.92)	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21.07	(167.85)	-896.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			21.07	(167.85)	-896.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			21.07	(167.85)	-896.6%
2) Ending Net Position, June 30 (C + D1e)			(167.85)	(167.85)	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	(167.85)	(167.85)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	10,525.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(167.85)		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5.89		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			10,363.18		
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	0.20		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	10,530.83		
4) TOTAL, LIABILITIES			10,531.03		
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)			(167.85)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(188.92)	0.00	-100.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			(188.92)	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	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES			#N/A		
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	(188.92)	0.00	-100.0%
5) TOTAL, REVENUES			(188.92)	0.00	-100.0%
			#N/A		
B. EXPENDITURES (Objects 1000-7999)			#N/A #N/A		
1) Instruction	1000-1999				0.0%
2) Instruction - Related Services	2000-2999				0.0%
3) Pupil Services	3000-3999				0.0%
4) Ancillary Services	4000-4999				0.0%
5) Community Services	5000-5999				0.0%
6) Enterprise	6000-6999				0.0%
7) General Administration	7000-7999				0.0%
8) Plant Services	8000-8999				0.0%
9) Other Outgo	9000-9999	Except 7600-7699			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)			(188.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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)			(188.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21.07	(167.85)	-896.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.07	(167.85)	-896.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.07	(167.85)	-896.6%
2) Ending Balance, June 30 (E + F1e)			(167.85)	(167.85)	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
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	(167.85)	(167.85)	0.0%
d) Unappropriated Net Assets		9790			

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
		<hr/>	<hr/>
	Total, Restricted Net Position	0.00	0.00

Description	2021-22 Unaudited Actuals			2022-23 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)	36,378.04	36,682.86	43,742.76	37,353.63	37,204.22	41,245.65
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)	36,378.04	36,682.86	43,742.76	37,353.63	37,204.22	41,245.65
5. District Funded County Program ADA						
a. County Community Schools	77.38	59.68	77.38	66.29	66.29	66.29
b. Special Education-Special Day Class	26.70	26.95	26.70	26.70	26.70	26.70
c. Special Education-NPS/LCI	3.51	3.51	3.51	3.51	3.51	3.51
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.59	90.14	107.59	96.50	96.50	96.50
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,485.63	36,773.00	43,850.35	37,450.13	37,300.72	41,342.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 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	2021-22 Unaudited Actuals			2022-23 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	284.33	285.02	284.33	297.92	296.73	297.92
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)	284.33	285.02	284.33	297.92	296.73	297.92
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	284.33	285.02	284.33	297.92	296.73	297.92

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Capital Assets

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Form ASSET

Santa Ana Unified
Orange County

	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	88,294,520.00		88,294,520.00	57,527,434.00	33,868,547.00	111,953,407.00
Total capital assets not being depreciated	240,298,211.00	0.00	240,298,211.00	57,527,434.00	33,868,547.00	263,957,098.00
Capital assets being depreciated:						
Land Improvements	122,208,365.00	(19,884,524.00)	102,323,841.00	2,637,644.00		104,961,485.00
Buildings	1,107,234,823.00	(7,495,930.00)	1,099,738,893.00	31,230,903.00		1,130,969,796.00
Equipment	36,183,966.00	(24,061,775.00)	12,122,191.00	647,087.00		12,769,278.00
Total capital assets being depreciated	1,265,627,154.00	(51,442,229.00)	1,214,184,925.00	34,515,634.00	0.00	1,248,700,559.00
Accumulated Depreciation for:						
Land Improvements	(55,107,696.00)	8,233,784.00	(46,873,912.00)	(4,441,150.00)		(51,315,062.00)
Buildings	(313,855,464.00)	(118,458,637.00)	(432,314,101.00)	(30,916,571.00)		(463,230,672.00)
Equipment	(26,362,339.00)	18,649,509.00	(7,712,830.00)	(901,137.00)		(8,613,967.00)
Total accumulated depreciation	(395,325,499.00)	(91,575,344.00)	(486,900,843.00)	(36,258,858.00)	0.00	(523,159,701.00)
Total capital assets being depreciated, net excluding lease assets	870,301,655.00	(143,017,573.00)	727,284,082.00	(1,743,224.00)	0.00	725,540,858.00
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
Governmental activity capital assets, net	1,110,599,866.00	(143,017,573.00)	967,582,293.00	55,784,210.00	33,868,547.00	989,497,956.00
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
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	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 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
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	GRANTS LOW-INCOME AND NEGLECTED	NCLB: TITLE I	ED (REGULAR AND SUMMER PROGRAM)	CORE SET ASIDE	FAMILY & COMMUNITY WORKERS	NCLB: TITLE I, MIGRANT ED MESRP	IMPROVEMENT FUNDING FOR LEAS
FEDERAL CATALOG NUMBER	84.01	84.01	84.011			84.011	84.01
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	12,548,498.65	52,341.02					597,104.26
2. a. Current Year Award	11,008,008.16	70,143.00	420,996.00	5,398,432.84	1,459,599.00	93,135.00	829,930.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	11,008,008.16	70,143.00	420,996.00	5,398,432.84	1,459,599.00	93,135.00	829,930.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	23,556,506.81	122,484.02	420,996.00	5,398,432.84	1,459,599.00	93,135.00	1,427,034.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year	12,548,498.65						
6. Cash Received in Current Year	2,506,483.16	52,341.02	79.17	5,398,432.84	1,459,599.00		508,326.98
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	15,054,981.81	52,341.02	79.17	5,398,432.84	1,459,599.00	0.00	508,326.98
EXPENDITURES							
9. Donor-Authorized Expenditures	16,527,650.35	547.10	340,311.73	5,398,432.84	1,459,599.00	90,844.66	612,821.06
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,527,650.35	547.10	340,311.73	5,398,432.84	1,459,599.00	90,844.66	612,821.06
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)	(1,472,668.54)	51,793.92	(340,232.56)	0.00	0.00	(90,844.66)	(104,494.08)
a. Unearned Revenue		51,793.92					
b. Accounts Payable							
c. Accounts Receivable	1,472,668.54		340,232.56				104,494.08
14. Unused Grant Award Calculation (line 4 minus line 9)	7,028,856.46	121,936.92	80,684.27	0.00	0.00	2,290.34	814,213.20
15. If Carryover is allowed, enter line 14 amount here	7,028,322.53	121,936.92					814,213.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,527,650.35	547.10	340,311.73	5,398,432.84	1,459,599.00	90,844.66	612,821.06

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	EMERGENCY RELIEF (ESSER) FUND	EMERGENCY RELIEF (ESSER) FUND	EMERGENCY RELIEF II (ESSER II) FUND	EMERGENCY RELIEF II (ESSER II) FUND	EMERGENCY RELIEF II (ESSER II) FUND	EMERGENCY RELIEF III (ESSER III) FUND	EMERGENCY RELIEF III (ESSER III) FUND	EMERGENCY RELIEF III (ESSER III) FUND	RELIEF III (ESSER III) FUND LEARNING LOSS
1. Prior Year Carryover	84,425	84,425	84,425	84,425	84,425	84,425	84,425	84,425	84,425U
2. a. Current Year Award	3210	3210	3212	3212	3213	3213	3213	3214	3214
b. Transferability (ESSA)	8290	8290	8290	8290	8290	8290	8290	8290	8290
c. Other Adjustments	Fund 01	Fund 09	Fund 01	Fund 09	Fund 01	Fund 01	Fund 09	Fund 01	Fund 01
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	8,339,926.34	103,025.06	44,323,457.43	396,284.27	106,944,077.23	878,235.77	19,929,377.14		
3. Required Matching Funds/Other (sum lines 1, 2d, & 3)	(463.69)	1,756.69		4,671.00					
4. Total Available Award	(463.69)	1,756.69	0.00	4,671.00				0.00	0.00
REVENUES	8,339,462.65	104,781.75	44,323,457.43	400,955.27	106,634,763.18	878,235.77	19,929,377.14		
5. Unearned Revenue Deferred from Prior Year		94,752.29							
6. Cash Received in Current Year	5,341,737.65	10,029.46	23,299,825.34	395,405.36	26,403,566.00				
7. Contributed Matching Funds									
8. Total Available (sum lines 5, 6, & 7)	5,341,737.65	104,781.75	23,299,825.34	395,405.36	26,403,566.00	0.00	0.00		0.00
EXPENDITURES	8,339,462.65	104,781.75	44,323,457.43	47,564.19	24,759,604.36	290,850.63	19,961,180.86		
9. Donor-Authorized Expenditures									
10. Non Donor-Authorized Expenditures	8,339,462.65	104,781.75	44,323,457.43	47,564.19	24,759,604.36	290,850.63	19,961,180.86		
11. Total Expenditures (lines 9 & 10)	8,339,462.65	104,781.75	44,323,457.43	47,564.19	24,759,604.36	290,850.63	19,961,180.86		
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)	(2,997,725.00)	0.00	(21,023,632.09)	347,841.17	1,643,961.64	(290,850.63)	(19,961,180.86)		
a. Unearned Revenue				346,962.26	1,643,961.64				
b. Accounts Payable									
c. Accounts Receivable	2,997,725.00		21,023,632.09	878.91					
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	353,391.08	81,875,158.82	587,385.14	(31,803.72)		
15. If Carryover is allowed, enter line 14 amount here				353,391.08	81,869,590.34	537,961.66			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,339,462.65	104,781.75	44,323,457.43	49,322.01	24,759,604.36	290,850.63	19,961,180.86		

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	RELIEF III (ESSER III) FUND LEARNING LOSS	RELIEF FUND: LEARNING LOSS MITIGATION	RELIEF FUND: LEARNING LOSS MITIGATION	II STATE RESERVE AFTER SCHOOL PGMS	II STATE RESERVE AFTER SCHOOL PGMS	LOCAL ASSISTANCE ENTITLEMENT	RESCUE PLAN FEDERAL PRESCHOOL
FEDERAL CATALOG NUMBER	84.425U	84.425C	84.425C			84.027X	84.173X
RESOURCE CODE	3214	3215	3215	3226	3226	3305	3308
REVENUE OBJECT	8290	8290	8290	8290	8290	8182	8182
LOCAL DESCRIPTION (if any)	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover		516,182.67	9,683.96				
2. a. Current Year Award				9,812,309.57	203,482.84	2,055,390.00	176,127.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award	0.00	0.00	0.00	9,812,309.57	203,482.84	2,055,390.00	176,127.00
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
(sum lines 1, 2d, & 3)	0.00	516,182.67	9,683.96	9,812,309.57	203,482.84	2,055,390.00	176,127.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	46,736.15	531,650.78	9,683.96	9,014,213.17			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	46,736.15	531,650.78	9,683.96	9,014,213.17	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	46,736.15	516,182.67	9,683.96	9,812,309.57	203,482.84	1,982,158.22	135,500.94
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	46,736.15	516,182.67	9,683.96	9,812,309.57	203,482.84	1,982,158.22	135,500.94
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	15,468.11	0.00	(798,096.40)	(203,482.84)	(1,982,158.22)	(135,500.94)
a. Unearned Revenue		15,468.11					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	(46,736.15)	0.00	0.00	0.00	0.00	73,231.78	40,626.06
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)	46,736.15	516,182.67	9,683.96	9,812,309.57	203,482.84	1,982,158.22	135,500.94

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ENTITLEMENT, PART B, SEC 611 (FORMERLY P)	PART B, SEC 611 PRIVATE SCHOOL ISPs	PRE-SCHOOL GRANTS, PART B, SEC 619	ALLOCATION PLAN, PART B, SEC 611	STAFF DEVELOPMENT, PART B, SEC 619	EARLY INTERVENTION GRANTS	ALTERNATE DISPUTE RESOLUTION
FEDERAL CATALOG NUMBER	84.027A	84.027	84.173A	84.027A	84.173A	84.181	84.173A
RESOURCE CODE	3310	3311	3315	3327	3345	3385	3395
REVENUE OBJECT	8181	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover					2,662.55		108,888.00
2. a. Current Year Award	9,678,896.00	7,111.10	346,454.00	565,829.00	3,391.00	282,678.00	17,777.00
b. Transferability (ESSA)							
c. Other Adjustments	(7,111.10)						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	9,671,784.90	7,111.10	346,454.00	565,829.00	3,391.00	282,678.00	17,777.00
3. Required Matching Funds/Other						5,508.57	
4. Total Available Award	9,671,784.90	7,111.10	346,454.00	565,829.00	6,053.55	288,186.57	126,665.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	3,564,991.14			242,560.27			3,438.69
7. Contributed Matching Funds						5,508.57	
8. Total Available (sum lines 5, 6, & 7)	3,564,991.14	0.00	0.00	242,560.27	0.00	5,508.57	3,438.69
EXPENDITURES							
9. Donor-Authorized Expenditures	9,671,784.90	7,111.10	346,454.00	565,829.00		288,186.57	106,391.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,671,784.90	7,111.10	346,454.00	565,829.00	0.00	288,186.57	106,391.22
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(6,106,793.76)	(7,111.10)	(346,454.00)	(323,268.73)	0.00	(282,678.00)	(102,952.53)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	6,106,793.76	7,111.10	346,454.00	323,268.73		282,678.00	102,952.53
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	6,053.55	0.00	20,273.78
15. If Carryover is allowed, enter line 14 amount here					6,041.00		9,111.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	9,671,784.90	7,111.10	346,454.00	565,829.00	0.00	282,678.00	106,391.22

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	WORKABILITY II, TRANSITION PARTNERSHIP	EDUCATION: SECONDARY, SECTION 131	NCLB: TITLE II, PART A, TEACHER QUALITY	ACADEMIC ENRICHMENT GRANT PROGRAM	IMMIGRANT STUDENT PROGRAM	LEARNER STUDENT PROGRAM	HEAD START
FEDERAL CATALOG NUMBER	84.126	84.048A	84.367A	84.424	84.365	84.365	93.575
RESOURCE CODE	3410	3550	4035	4127	4201	4203	5210
REVENUE OBJECT	8290	8290	8290	8290	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			437,892.66	1,765,491.60		2,584,524.50	
2. a. Current Year Award	437,037.00	451,135.00	1,869,093.00	1,351,640.00	106,764.90	2,018,016.00	4,366,279.00
b. Transferability (ESSA)							
c. Other Adjustments			300,055.93	(300,055.93)			(128,765.20)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	437,037.00	451,135.00	2,169,148.93	1,051,584.07	106,764.90	2,018,016.00	4,237,513.80
3. Required Matching Funds/Other							128,765.20
4. Total Available Award							
(sum lines 1, 2d, & 3)	437,037.00	451,135.00	2,607,041.59	2,817,075.67	106,764.90	4,602,540.50	4,366,279.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	176,143.56	123,248.00	1,604,049.93	960,524.60	106,764.90	2,664,589.50	3,137,007.58
7. Contributed Matching Funds				(300,055.93)			
8. Total Available (sum lines 5, 6, & 7)	176,143.56	123,248.00	1,604,049.93	660,468.67	106,764.90	2,664,589.50	3,137,007.58
EXPENDITURES							
9. Donor-Authorized Expenditures	355,075.69	451,135.00	2,607,041.59	764,474.87	106,764.90	2,155,985.46	4,092,673.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	355,075.69	451,135.00	2,607,041.59	764,474.87	106,764.90	2,155,985.46	4,221,439.17
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)	(178,932.13)	(327,887.00)	(1,002,991.66)	(104,006.20)	0.00	508,604.04	(955,666.39)
a. Unearned Revenue						508,604.04	
b. Accounts Payable							
c. Accounts Receivable	178,932.13	327,887.00	1,002,991.66	104,006.20			955,666.39
14. Unused Grant Award Calculation (line 4 minus line 9)	81,961.31	0.00	0.00	2,052,600.80	0.00	2,446,555.04	273,605.03
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)	355,075.69	451,135.00	2,607,041.59	764,474.87	106,764.90	2,155,985.46	4,092,673.97

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CHILDREN AND YOUTH (ARP-HCY I)	CHILDREN AND YOUTH II (ARP-HCY II)	COPS OFFICE SCHOOL	IRVINE MATHEMATICS (UCI)	21ST CENTURY ASSETS	COMMUNITY LEARNING CENTERS
FEDERAL CATALOG NUMBER	84,425	84,425				
RESOURCE CODE	5632	5634	5872	5658	4124	4124
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01	Fund 01
AWARD						
1. Prior Year Carryover			290,447.95		327,899.57	208,805.50
2. a. Current Year Award	243,500.00	312,748.00		188,833.00	1,322,500.00	1,343,945.57
b. Transferability (ESSA)						
c. Other Adjustments				(10,205.69)		
d. Adj Curr Yr Award			0.00	178,627.31	1,322,500.00	1,343,945.57
(sum lines 2a, 2b, & 2c)						
3. Required Matching Funds/Other						
4. Total Available Award	243,500.00	312,748.00				
(sum lines 1, 2d, & 3)			290,447.95	178,627.31	1,650,399.57	1,552,751.07
REVENUES						
5. Unearned Revenue Deferred from Prior Year						
6. Cash Received in Current Year	219,150.00	218,924.16	290,026.90		10,399.57	
7. Contributed Matching Funds					661,250.00	671,972.78
8. Total Available (sum lines 5, 6, & 7)	219,150.00	218,924.16	290,026.90	0.00	671,649.57	671,972.78
EXPENDITURES						
9. Donor-Authorized Expenditures	243,500.00	285,716.46	298,060.18	178,627.31	1,569,392.26	1,552,751.07
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	243,500.00	285,716.46	298,060.18	178,627.31	1,569,392.26	1,552,751.07
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)	(24,350.00)	(66,792.30)	(8,033.28)	(178,627.31)	(897,742.69)	(880,778.29)
a. Unearned Revenue						
b. Accounts Payable						
c. Accounts Receivable	24,350.00	66,792.30	8,033.28	178,627.31	897,742.69	880,778.29
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,031.54	(7,612.23)	0.00	81,007.31	0.00
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)	243,500.00	285,716.46	298,060.18	178,627.31	1,569,392.26	1,552,751.07

		TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		200,364,806.13
2. a. Current Year Award		56,710,406.98
b. Transferability (ESSA)		0.00
c. Other Adjustments		(454,103.04)
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)		56,256,303.94
3. Required Matching Funds/Other		134,273.77
4. Total Available Award		
(sum lines 1, 2d, & 3)		256,755,383.84
REVENUES		
5. Unearned Revenue Deferred from Prior Year		13,720,940.01
6. Cash Received in Current Year		88,519,961.62
7. Contributed Matching Funds		5,508.57
8. Total Available (sum lines 5, 6, & 7)		102,246,410.20
EXPENDITURES		
9. Donor-Authorized Expenditures		160,610,118.51
10. Non Donor-Authorized Expenditures		128,765.20
11. Total Expenditures (lines 9 & 10)		160,738,883.71
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)		(58,363,708.31)
a. Unearned Revenue		2,831,344.97
b. Accounts Payable		0.00
c. Accounts Receivable		61,196,811.10
14. Unused Grant Award Calculation (line 4 minus line 9)		96,145,265.33
15. If Carryover is allowed, enter line 14 amount here		91,227,019.89
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		160,606,367.76

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TEACHER RESIDENCY CAPACITY-TRC10	TEACHER RESIDENCY CAPACITY-TRC22	LOCAL SOLUTIONS (LS2270)	TEACHER RESIDENCY CAPACITY-TR22	PROP 47 GRANT	SCHOOL EMPLOYEE GRANT	SAFETY (ASES) KIDS CODE PILOT PROGRAM
RESOURCE CODE	57	58	59	60	71	724	6011
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	33,241.03	28,719.34	313,764.74	397,669.78	2,030,395.95	80,000.00	103,060.29
2. a. Current Year Award				100,000.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	33,241.03	28,719.34	313,764.74	497,669.78	2,030,395.95	80,000.00	103,060.29
REVENUES							
5. Unearned Revenue Deferred from Prior Year	28,241.03	23,719.34	110,917.15	365,669.78			59,560.29
6. Cash Received in Current Year			168,162.83			80,000.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	28,241.03	23,719.34	279,079.98	365,669.78	0.00	80,000.00	59,560.29
EXPENDITURES							
9. Donor-Authorized Expenditures	3,933.46	3,259.45	220,925.62	214,633.42	549,691.63	43,932.38	103,060.29
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,933.46	3,259.45	220,925.62	214,633.42	549,691.63	43,932.38	103,060.29
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)	24,307.57	20,459.89	58,154.36	151,036.36	(549,691.63)	36,067.62	(43,500.00)
a. Unearned Revenue	24,307.57	20,459.89	58,154.36	151,036.36		36,067.62	
b. Accounts Payable							
c. Accounts Receivable					549,691.63		43,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	29,307.57	25,459.89	92,839.12	283,036.36	1,480,704.32	36,067.62	0.00
15. If Carryover is allowed, enter line 14 amount here	29,307.57	25,459.89	92,839.12	283,036.36	1,480,704.32	36,067.62	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,933.46	3,259.45	220,925.62	214,633.42	549,691.63	43,932.38	103,060.29

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CHILD DEV: PREK & FAM LITERACY PROG SUPPORT	PLANNING & IMPLEMENTATION GRANT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	INCLUSIVE EARLY ED EXP	DEMONSTRATION SITE GRANT: PROP: 98 CTE	LATHROP (COHORT 4 PLANNING)
RESOURCE CODE	6052	6053	6105	6127	6128	6385	6385
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Fund 12	Fund 01	Fund 12	Fund 12	Fund 12	Acad.	Lathrop Int. (C/O)
AWARD							
1. Prior Year Carryover				352,448.37			25,000.00
2. a. Current Year Award	20,000.00	655,019.00	11,714,098.00	231,000.00	2,471,017.00	18,750.00	
b. Other Adjustments			(1,362,741.49)	(513,618.75)	(2,151,097.17)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	655,019.00	10,351,356.51	(282,618.75)	319,919.83	18,750.00	0.00
3. Required Matching Funds/Other			125,913.27				
4. Total Available Award (sum lines 1, 2c, & 3)	20,000.00	655,019.00	10,477,269.78	69,829.62	319,919.83	18,750.00	25,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				352,448.37		2,118.45	22,500.00
6. Cash Received in Current Year	14,671.00	655,019.00	9,576,707.27	231,000.00	617,754.25	16,875.00	2,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,671.00	655,019.00	9,576,707.27	583,448.37	617,754.25	18,993.45	25,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	20,000.00		10,477,269.78	69,829.62	319,919.83	14,073.18	25,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,000.00	0.00	10,477,269.78	69,829.62	319,919.83	14,073.18	25,000.00
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)	(5,329.00)	655,019.00	(900,562.51)	513,618.75	297,834.42	4,920.27	0.00
a. Unearned Revenue		655,019.00		513,618.75	297,834.42	4,920.27	
b. Accounts Payable	5,329.00		900,562.51				
c. Accounts Receivable (line 4 minus line 9)	0.00	655,019.00	0.00	0.00	0.00	4,676.82	0.00
14. Unused Grant Award Calculation (line 4 minus line 9) enter line 14 amount here						4,676.82	
15. If Carryover is allowed, Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,000.00	0.00	10,477,269.78	69,829.62	319,919.83	14,073.18	25,000.00

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	(COHORT 4 IMPLEMENTATION)	LIGHTHOUSE ACADEMY PROJECT	LIGHTHOUSE ACADEMY PROJECT	HENINGER (COHORT 5 PLANNING)	CTE INCENTIVE GRANT (C/O)	CTE INCENTIVE GRANT (C/O)	CTE INCENTIVE GRANT
RESOURCE CODE	6385	6385	6385	6385	6387	6387	6387
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Lathrop Int.	Valley HS (C/O)	Valley HS	Heninger Elementary	Fund 01	Fund 01	Fund 01
AWARD							
1. Prior Year Carryover					455,651.35	985,522.00	1,525,053.00
2. a. Current Year Award	50,000.00	15,000.00	20,000.00	25,000.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	15,000.00	20,000.00	25,000.00	0.00	0.00	1,525,053.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	15,000.00	20,000.00	25,000.00	455,651.35	985,522.00	1,525,053.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	5,000.00			2,500.00	455,651.35	780,084.80	
6. Cash Received in Current Year	45,000.00	15,000.00	20,000.00	22,500.00			1,479,432.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	50,000.00	15,000.00	20,000.00	25,000.00	455,651.35	780,084.80	1,479,432.00
EXPENDITURES							
9. Donor-Authorized Expenditures	17,353.53	15,000.00	20,000.00	25,000.00	455,651.35	712,336.57	
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	17,353.53	15,000.00	20,000.00	25,000.00	455,651.35	712,336.57	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)	32,646.47	0.00	0.00	0.00	0.00	67,748.23	1,479,432.00
a. Unearned Revenue	32,646.47					67,748.23	1,479,432.00
b. Accounts Payable							
c. Accounts Receivable					455,651.35		
14. Unused Grant Award Calculation (line 4 minus line 9)	32,646.47	0.00	0.00	0.00	0.00	273,185.43	1,525,053.00
15. If Carryover is allowed, enter line 14 amount here	32,646.47					272,152.29	1,525,053.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,353.53	15,000.00	20,000.00	25,000.00	911,302.70	712,336.57	0.00

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	INFANT DISCRETIONARY FUNDS	PROJECT WORKABILITY I LEA	ACADEMY CENTURY (0434) (C/O)	EDUCATION ACADEMY CENTURY (0434)	GLOBAL ACADEMY (0190) (C/O)	CPA GRANT: GLOBAL ACADEMY (0190)	CPA GRANT: E BUSINESS (0473) (C/O)
RESOURCE CODE	6515	6520	7220	7220	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Fund 01	Fund 01	7220	7220	7221	7221	7225
AWARD							
1. Prior Year Carryover	18,516.00		70,906.18		51,744.45		70,996.14
2. a. Current Year Award	11,843.00	333,600.00		81,000.00		81,000.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,843.00	333,600.00	0.00	81,000.00	0.00	81,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,359.00	333,600.00	70,906.18	81,000.00	51,744.45	81,000.00	70,996.14
REVENUES							
5. Unearned Revenue Deferred from Prior Year			29,911.18		3,845.45		30,001.14
6. Cash Received in Current Year			40,995.00	40,500.00			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	70,906.18	40,500.00	3,845.45	0.00	30,001.14
EXPENDITURES							
9. Donor-Authorized Expenditures	23,036.37	284,708.33	70,906.18	406.18	51,744.45	23,050.68	70,996.14
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	23,036.37	284,708.33	70,906.18	406.18	51,744.45	23,050.68	70,996.14
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)	(23,036.37)	(284,708.33)	0.00	40,093.82	(47,899.00)	(23,050.68)	(40,995.00)
a. Unearned Revenue				40,093.82			
b. Accounts Payable							
c. Accounts Receivable	23,036.37	284,708.33			47,899.00	23,050.68	40,995.00
14. Unused Grant Award Calculation (line 4 minus line 9)	7,322.63	48,891.67	0.00	80,593.82	0.00	57,949.32	0.00
15. If Carryover is allowed, enter line 14 amount here	7,322.63			80,593.82		57,949.32	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,036.37	284,708.33	70,906.18	406.18	51,744.45	23,050.68	70,996.14

2021-22 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA GRANT: E BUSINESS (0473)	PROGRAMS SPECIALIZED SECONDARY	PROGRAMS SPECIALIZED SECONDARY	PROGRAMS SPECIALIZED SECONDARY	KINDER KINDNESS PROGRAM	CAL NEW	TOTAL
RESOURCE CODE	7220	7370	7370	7370	7841	7857	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	7225	SAHS COHORT 4	SBHS COHORT 7	SGHS COHORT 6	Fund 01	Fund 01	
AWARD							
1. Prior Year Carryover					87,000.00		5,104,635.62
2. a. Current Year Award	81,000.00	40,000.00	35,000.00	110,000.00	382,600.00	200,000.00	18,200,980.00
b. Other Adjustments							(4,027,457.41)
c. Adj Curr Yr Award (sum lines 2a & 2b)	81,000.00	40,000.00	35,000.00	110,000.00	382,600.00	200,000.00	14,173,522.59
3. Required Matching Funds/Other							125,913.27
4. Total Available Award (sum lines 1, 2c, & 3)	81,000.00	40,000.00	35,000.00	110,000.00	469,600.00	200,000.00	19,404,071.48
REVENUES							
5. Unearned Revenue Deferred from Prior Year		10,000.00	16,250.00				2,916,172.58
6. Cash Received in Current Year		30,000.00	18,750.00	142,500.00	214,360.00		12,813,972.10
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	40,000.00	35,000.00	142,500.00	214,360.00	0.00	15,730,144.68
EXPENDITURES							
9. Donor-Authorized Expenditures		40,000.00	35,000.00	71,280.12	385,040.09	68,213.37	14,435,252.02
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	0.00	40,000.00	35,000.00	71,280.12	385,040.09	68,213.37	14,435,252.02
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)	0.00	0.00	0.00	71,219.88	(170,680.09)	(68,213.37)	1,294,892.66
a. Unearned Revenue				71,219.88			3,452,558.64
b. Accounts Payable							0.00
c. Accounts Receivable					170,680.09	68,213.37	2,613,317.33
14. Unused Grant Award Calculation (line 4 minus line 9)	81,000.00	0.00	0.00	38,719.88	84,559.91	131,786.63	4,968,819.46
15. If Carryover is allowed, enter line 14 amount here	81,000.00			38,719.88	54,488.33	131,786.63	4,233,804.07
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	40,000.00	35,000.00	71,280.12	385,040.09	68,213.37	14,890,903.37

2021-22 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	AVID OCDE DESTINATION GRADUATION-HS	AVID OCDE DESTINATION GRADUATION-INT	IMPROVING TEACHER QUALITY (UCI)	CIRCULOS	EPRIZE PARENT ENGAGEMENT INITIATIVE	K12 STRONG WORKFORCE (SAUSD) RND 1	K12 STRONG WORKFORCE (SAUSD) RND 2
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9126	9129	9130	9168	9170	9172	9172
AWARD							
1. Prior Year Carryover	6,331.58	7,461.32	170,793.60	828,791.26	14,163.43	762,266.96	1,331,792.93
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	170,793.60	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	6,331.58	7,461.32	170,793.60	828,791.26	14,163.43	762,266.96	1,331,792.93
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,331.58	7,461.32		186,603.94		479,884.96	1,331,792.93
6. Cash Received in Current Year			125,331.07	642,166.32	14,163.43	282,382.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,331.58	7,461.32	125,331.07	828,770.26	14,163.43	762,266.96	1,331,792.93
EXPENDITURES							
9. Donor-Authorized Expenditures	6,331.58	5,525.00	170,793.60	828,770.26	3,986.42	762,266.96	659,861.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,331.58	5,525.00	170,793.60	828,770.26	3,986.42	762,266.96	659,861.43
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,936.32	(45,462.53)	0.00	10,177.01	0.00	671,931.50
a. Unearned Revenue		1,936.32					671,931.50
b. Accounts Payable			45,462.53		10,177.01		
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,936.32	0.00	21.00	10,177.01	0.00	671,931.50
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)	6,331.58	5,525.00	170,793.60	828,770.26	3,986.42	762,266.96	659,861.43

LOCAL PROGRAM NAME	K12 STRONG WORKFORCE (SAUSD) RND 3	CAPP LEADERSHIP NE	K12 STRONG WORKFORCE (OCDE) RND 1	K12 STRONG WORKFORCE (OCDE) RND 2	OCDE TUPE	BREAKTHROUGH SUCCESS	LAURA BUSH FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9182
REVENUE OBJECT	8699	8699	8699	8699	8677	8699	8699
LOCAL DESCRIPTION (if any)	9172	9177	9178	9178	9179	9181	
AWARD							
1. Prior Year Carryover	1,990,091.00	769,843.41	299,175.25	154,741.00	207,335.43	5,000.00	
2. a. Current Year Award						5,000.00	15,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	5,000.00	15,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,990,091.00	769,843.41	299,175.25	154,741.00	207,335.43	10,000.00	15,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	963,677.92	303,176.41					
6. Cash Received in Current Year				159,743.50	76,939.35	10,000.00	15,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	963,677.92	303,176.41	0.00	159,743.50	76,939.35	10,000.00	15,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures		378,180.36	299,175.25	154,741.00	109,329.63	5,131.65	14,920.27
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	378,180.36	299,175.25	154,741.00	109,329.63	5,131.65	14,920.27
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	963,677.92	(75,003.95)	(299,175.25)	5,002.50	(32,390.28)	4,868.35	79.73
a. Unearned Revenue	963,677.92			5,002.50		4,868.35	79.73
b. Accounts Payable		75,003.95	299,175.25		32,390.28		
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	1,990,091.00	391,663.05	0.00	0.00	98,005.80	4,868.35	79.73
15. If Carryover is allowed, enter line 14 amount here	1,990,091.00				98,005.80	4,868.35	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	378,180.36	299,175.25	154,741.00	109,329.63	5,131.65	14,920.27

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	6,376,993.57
2. a. Current Year Award	190,793.60
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	190,793.60
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,567,787.17
REVENUES	
5. Unearned Revenue Deferred from Prior Year	3,278,929.06
6. Cash Received in Current Year	1,325,725.67
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	4,604,654.73
EXPENDITURES	
9. Donor-Authorized Expenditures	3,399,013.41
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,399,013.41
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)	1,205,641.32
a. Unearned Revenue	1,647,496.32
b. Accounts Payable	10,177.01
c. Accounts Receivable	452,032.01
14. Unused Grant Award Calculation (line 4 minus line 9)	3,168,773.76
15. If Carryover is allowed, enter line 14 amount here	2,775,073.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,399,013.41

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)		TOTAL
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

2021-22 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ROC/P	DEVELOPMENT RESERVE ACCOUNT	EDUCATOR EFFECTIVENESS	EDUCATOR EFFECTIVENESS	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION MASTER PLAN
RESOURCE CODE	808	6130	6266	6266	6300	6300	6300	6500
REVENUE OBJECT	8677	8590	8590	8590	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)		Fund 12	Fund 01	Fund 09	Fund 01	Fund 09	Fund 09	Fund 01
AWARD								
1. Prior Year Restricted Ending Balance		1,001,921.29						
2. a. Current Year Award	624,853.10	(32,763.54)	8,319,900.00	68,789.00	4,002,351.46	101,489.14	101,489.14	(59,294.00)
b. Other Adjustments					3,030,628.01	23,561.38	23,561.38	36,231,489.88
c. Adj Curr Yr Award (sum lines 2a & 2b)	624,853.10	(32,763.54)	8,319,900.00	68,789.00	3,030,628.01	23,561.38	23,561.38	36,231,489.88
3. Required Matching Funds/Other	2,716,596.90	5,054.05						75,510,497.76
4. Total Available Award (sum lines 1, 2c, & 3)	3,341,450.00	974,211.80	8,319,900.00	68,789.00	7,032,979.47	125,050.52	125,050.52	111,682,693.64
REVENUES								
5. Cash Received in Current Year	624,853.10		8,319,900.00	68,789.00	2,328,573.84	18,329.99	18,329.99	34,528,337.88
6. Amounts Included in Line 5 for Prior Year Adjustments								59,294.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	(32,763.54)	0.00	0.00	702,054.17	5,231.39	5,231.39	1,643,858.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	(32,763.54)	0.00	0.00	702,054.17	5,231.39	5,231.39	1,643,858.00
8. Contributed Matching Funds								75,510,497.76
9. Total Available (sum lines 5, 7c, & 8)	624,853.10	(32,763.54)	8,319,900.00	68,789.00	3,030,628.01	23,561.38	23,561.38	111,682,693.64
EXPENDITURES								
10. Donor-Authorized Expenditures	3,341,450.00				2,256,238.74	600.00	600.00	111,682,693.64
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	3,341,450.00	0.00	0.00	0.00	2,256,238.74	600.00	600.00	111,682,693.64
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	0.00	974,211.80	8,319,900.00	68,789.00	4,776,740.73	124,450.52	124,450.52	0.00

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

STATE PROGRAM NAME	ADVANCED LEARNING ACADEMY	SPECIAL ED: INFANT FUNDING	PREVENTION & DISPUTE RESOLUTION	LEARNING RECOVERY SUPPORT	MENTAL HEALTH FUNDS	INTERVENTION PRESCHOOL GRANT	INFRASTRUCTURE AND TRAINING FUNDS
RESOURCE CODE	6500	6510	6536	6537	6546	6547	7028
REVENUE OBJECT	8919	8311	8590	8590	8590	8590	8520
LOCAL DESCRIPTION (if any)	Fund 09	Fund 01	Fund 01	Fund 01			
AWARD							
1. Prior Year Restricted Ending Balance					2,050,111.61		
2. a. Current Year Award	151,608.83	458,870.00	841,645.00	3,787,401.00	3,250,105.00	2,418,477.00	1,412,208.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	151,608.83	458,870.00	841,645.00	3,787,401.00	3,250,105.00	2,418,477.00	1,412,208.00
3. Required Matching Funds/Other		81,275.61					
4. Total Available Award (sum lines 1, 2c, & 3)	151,608.83	540,145.61	841,645.00	3,787,401.00	5,300,216.61	2,418,477.00	1,412,208.00
REVENUES							
5. Cash Received in Current Year		458,870.00	841,645.00	3,787,401.00		2,418,477.00	1,412,208.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	151,608.83	0.00	0.00	0.00	3,250,105.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	151,608.83	0.00	0.00	0.00	3,250,105.00	0.00	0.00
8. Contributed Matching Funds		81,275.61					
9. Total Available (sum lines 5, 7c, & 8)	151,608.83	540,145.61	841,645.00	3,787,401.00	3,250,105.00	2,418,477.00	1,412,208.00
EXPENDITURES							
10. Donor-Authorized Expenditures	151,608.83	540,145.61	34,539.08	336,528.89	2,888,353.51		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	151,608.83	540,145.61	34,539.08	336,528.89	2,888,353.51	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	807,105.92	3,450,872.11	2,411,863.10	2,418,477.00	1,412,208.00

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

STATE PROGRAM NAME	PROFESSIONAL DEVELOPMENT BLOCK GRANT	PROFESSIONAL DEVELOPMENT BLOCK GRANT	PROFESSIONAL DEVELOPMENT BLOCK GRANT	SB 117 COVID- 19 LEA RESPONSE FUNDS	A-G ACCESS GRANT	A-G ACCESS GRANT	A-G ACCESS GRANT	A-G LEARNING LOSS MITIGATE	A-G LEARNING LOSS MITIGATE
RESOURCE CODE	7311	7311	7311	7388	7412	7412	7412	7413	7413
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Fund 01	Fund 09	Fund 09	Fund 01	Fund 01	Fund 09	Fund 01	Fund 01	Fund 09
AWARD									
1. Prior Year Restricted Ending Balance	22,556.92	1,097.00	1,097.00	272,437.23	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
2. a. Current Year Award									
b. Other Adjustments									
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2c, & 3)	22,556.92	1,097.00	1,097.00	272,437.23	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
REVENUES									
5. Cash Received in Current Year									
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	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
8. Contributed Matching Funds									
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00
EXPENDITURES									
10. Donor-Authorized Expenditures				86,336.14					
11. Non Donor-Authorized Expenditures									
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	86,336.14	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	22,556.92	1,097.00	1,097.00	186,101.09	3,711,202.00	75,000.00	75,000.00	1,391,314.00	75,000.00

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

STATE PROGRAM NAME	OPPORTUNITIES (ELO) GRANT (PROP 98 FY 2019)	OPPORTUNITIES (ELO) GRANT (PROP 98 FY 2019)	(ELO) GRANTS PARAPROFESSIO NAL STAFF	(ELO) GRANTS PARAPROFESSIO NAL STAFF	ETHNIC STUDIES BLOCK GRANT	ETHNIC STUDIES BLOCK GRANT	ETHNIC STUDIES BLOCK GRANT	ACCOUNT (RMA): EDUCATION CODE SECTION 17070.75
RESOURCE CODE	7425	7425	7426	7426	7850	7850	7850	8150
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)	Fund 01	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09	Fund 09	Fund 01
AWARD								
1. Prior Year Restricted Ending Balance		175,811.00		26,320.00				7,971,191.70
2. a. Current Year Award								
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	372,451.00	3,937.00	3,937.00	
3. Required Matching Funds/Other								0.00
4. Total Available Award (sum lines 1, 2c, & 3)	22,668,763.00	175,811.00	3,519,281.00	26,320.00	372,451.00	3,937.00	3,937.00	19,138,774.29
REVENUES								
5. Cash Received in Current Year								
6. Amounts Included in Line 5 for Prior Year Adjustments					372,451.00	3,937.00	3,937.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds								
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	372,451.00	3,937.00	3,937.00	0.00
EXPENDITURES								
10. Donor-Authorized Expenditures	331,256.67		114,330.42					21,893,803.85
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	331,256.67	0.00	114,330.42	0.00	0.00	0.00	0.00	21,893,803.85
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	22,337,506.33	175,811.00	3,404,950.58	26,320.00	372,451.00	3,937.00	3,937.00	5,216,162.14

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	41,754,037.35
2. a. Current Year Award	66,248,440.20
b. Other Adjustments	(32,763.54)
c. Adj Curr Yr Award (sum lines 2a & 2b)	66,215,676.66
3. Required Matching Funds/Other	97,452,198.61
4. Total Available Award (sum lines 1, 2c, & 3)	205,421,912.62
REVENUES	
5. Cash Received in Current Year	55,183,772.81
6. Amounts Included in Line 5 for Prior Year Adjustments	59,294.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	10,972,609.85
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	10,972,609.85
8. Contributed Matching Funds	75,591,773.37
9. Total Available (sum lines 5, 7c, & 8)	141,748,156.03
EXPENDITURES	
10. Donor-Authorized Expenditures	143,657,885.38
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	143,657,885.38
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	61,764,027.24

LOCAL PROGRAM NAME	SCHOLARSHIP FOR HIGHER ED	TWO-WAY DIGITAL	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	SANTA ANA PUBLIC SCHOOLS FOUNDATION	SANTA ANA PUBLIC SCHOOLS FOUNDATION	TRAFFIC IMPOUND PROGRAM
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8650	8650	8650	8699	8699	8699
LOCAL DESCRIPTION (if any)	9005	9040	9050	9051	9067	Fund 099067	9078
AWARD							
1. Prior Year Restricted Ending Balance	1,500.00	520,678.39	40,614.01	7,127.79	26,833.12	33.54	25.70
2. a. Current Year Award		727,806.00	39,825.00		8,505.00		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	727,806.00	39,825.00	0.00	8,505.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	1,248,484.39	80,439.01	7,127.79	35,338.12	33.54	25.70
REVENUES							
5. Cash Received in Current Year		727,806.00	39,825.00		8,505.00		
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	0.00	0.00	0.00	0.00
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	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	727,806.00	39,825.00	0.00	8,505.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		535,001.11	41,733.62		28,168.13		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	535,001.11	41,733.62	0.00	28,168.13	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,500.00	713,483.28	38,705.39	7,127.79	7,169.99	33.54	25.70

LOCAL PROGRAM NAME	ED TECH K-12 VOUCHER	HR LONGEVITY AWARDS	BEGINNING TEACHER BTSA	THE WELLNESS FOUNDATION	EMPLOYEE WELLNESS	CELL LEASES	SCE-FACILITIES
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9142
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9094	9115	9125	9134	9138	9141	9142
AWARD							
1. Prior Year Restricted Ending Balance	138,149.03	100.00	139,311.53	1,224.99	7,198.54	372,486.22	2,079,507.45
2. a. Current Year Award			225,650.00		50,000.00	162,604.39	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	225,650.00	0.00	50,000.00	162,604.39	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	138,149.03	100.00	364,961.53	1,224.99	57,198.54	535,090.61	2,079,507.45
REVENUES							
5. Cash Received in Current Year			225,650.00		50,000.00	162,604.39	
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	0.00
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	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	225,650.00	0.00	50,000.00	162,604.39	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			122,534.34		3,800.85		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	122,534.34	0.00	3,800.85	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	138,149.03	100.00	242,427.19	1,224.99	53,397.69	535,090.61	2,079,507.45

LOCAL PROGRAM NAME	OC COMMUNITY FOUNDATION	BTSA SPED	TEACH REPLACEMENT/ REPAIRS	TEACH REPLACEMENT/ REPAIRS ALA	HERITAGE MUSEUM (OC WATER)	INDUCTION MENTOR PROGRAM	MEDI-CAL
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9143	9149	9161	Fund 09 9161	9163	9167	9640
AWARD							
1. Prior Year Restricted Ending Balance	26,840.89	1,578.03	51,126.81	3,325.00	0.05	42,161.85	538,160.73
2. a. Current Year Award	20,000.00		22,117.71			45,100.00	1,801,530.37
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,000.00	0.00	22,117.71	0.00	0.00	45,100.00	1,801,530.37
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	46,840.89	1,578.03	73,244.52	3,325.00	0.05	87,261.85	2,339,691.10
REVENUES							
5. Cash Received in Current Year	20,000.00		22,117.71			45,100.00	1,801,530.37
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	0.00
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	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	20,000.00	0.00	22,117.71	0.00	0.00	45,100.00	1,801,530.37
EXPENDITURES							
10. Donor-Authorized Expenditures	19,880.00		1,547.83			34,842.11	1,636,955.03
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	19,880.00	0.00	1,547.83	0.00	0.00	34,842.11	1,636,955.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,960.89	1,578.03	71,696.69	3,325.00	0.05	52,419.74	702,736.07

LOCAL PROGRAM NAME	DONATIONS SPEECH & DEBATE 9010	DONATIONS HALL OF FAME/WALL	FUNDRAISERS NON-ASB/PTA	ASB TRANSPORTATIO N	ASB TRANSPORTATIO N	GIFT ACCOUNT	GIFT ACCOUNT ALA
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9993	9995	9996	9997	9998	9999	Fund 09 9999
AWARD							
1. Prior Year Restricted Ending Balance	19,615.01	13,380.39	118,215.39	78,758.44	12,021.50	798,629.35	489.09
2. a. Current Year Award	11,336.00	2,500.00	52,443.34	10,562.50		273,522.26	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,336.00	2,500.00	52,443.34	10,562.50	0.00	273,522.26	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,951.01	15,880.39	170,658.73	89,320.94	12,021.50	1,072,151.61	489.09
REVENUES							
5. Cash Received in Current Year	11,336.00	2,500.00	52,443.34	10,562.50		273,522.26	
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	0.00
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	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	11,336.00	2,500.00	52,443.34	10,562.50	0.00	273,522.26	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,958.13		29,791.80	14,114.41	7,500.00	132,866.64	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,958.13	0.00	29,791.80	14,114.41	7,500.00	132,866.64	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	23,992.88	15,880.39	140,866.93	75,206.53	4,521.50	939,284.97	489.09

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	5,039,092.84
2. a. Current Year Award	3,290,898.18
b. Other Adjustments	162,604.39
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,453,502.57
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,492,595.41
REVENUES	
5. Cash Received in Current Year	3,453,502.57
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	3,453,502.57
EXPENDITURES	
10. Donor-Authorized Expenditures	2,615,694.00
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,615,694.00
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,876,901.41

Current Expense Formula/Minimum Classroom Compensation

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	327,590,159.88	301	40,265.95	303	327,549,893.93	305	5,161,193.07		307	322,388,700.86	309
2000 - Classified Salaries	116,437,854.35	311	295,254.40	313	116,142,599.95	315	1,976,343.11		317	114,166,256.84	319
3000 - Employee Benefits	179,378,490.90	321	122,645.22	323	179,255,845.68	325	2,344,118.48		327	176,911,727.20	329
4000 - Books, Supplies Equip Replace. (6500)	35,535,966.39	331	1,168,501.52	333	34,367,464.87	335	1,122,508.01		337	33,244,956.86	339
5000 - Services. . . & 7300 - Indirect Costs	86,309,447.03	341	591,382.76	343	85,718,064.27	345	20,999,241.04		347	64,718,823.23	349
TOTAL					743,033,868.70	365			TOTAL	711,430,464.99	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	423,618,407.26		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	51,422.10		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,095,681.49		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	421,471,303.67		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.	59.24%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.24%
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).	711,430,464.99
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited 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	450,523,390.00	1,242,557.00	451,765,947.00	26,856,323.00	38,171,936.00	440,450,334.00	19,680,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	63,803,225.00		63,803,225.00	1,512,526.00	4,390,433.00	60,925,318.00	4,382,473.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	30,745,381.00		30,745,381.00	23,149,692.85	11,456,584.48	42,438,489.37	6,667,141.37
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	166,543,643.00	43,388,299.00	209,931,942.00			209,931,942.00	
Compensated Absences Payable	5,462,217.79		5,462,217.79		931,395.08	4,530,822.71	
Governmental activities long-term liabilities	717,077,856.79	44,630,856.00	761,708,712.79	51,518,541.85	54,950,348.56	758,276,906.08	30,729,614.37
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	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	354,357,239.01		354,357,239.01			312,093,370.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	44,143.66		44,143.66			36,769.96
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
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 (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	36,485.63		36,485.63	37,450.13		37,450.13
2. Total Charter Schools ADA (Form A, Line C9)	284.33		284.33	297.92		297.92
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			36,769.96			37,748.05
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	535,189.00		535,189.00	535,189.00		535,189.00
2. Timber Yield Tax (Object 8022)	0.22		0.22	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	114,786,119.23		114,786,119.23	119,376,879.49		119,376,879.49
5. Unsecured Roll Taxes (Object 8042)	6,798,881.16		6,798,881.16	6,822,291.00		6,822,291.00
6. Prior Years' Taxes (Object 8043)	1,979,396.53		1,979,396.53	1,856,653.00		1,856,653.00
7. Supplemental Taxes (Object 8044)	5,903,733.86		5,903,733.86	5,410,140.00		5,410,140.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	45,707,749.00		45,707,749.00	48,353,118.51		48,353,118.51
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	19,709,803.06		19,709,803.06	18,513,013.00		18,513,013.00
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)	195,420,872.06	0.00	195,420,872.06	200,867,284.00	0.00	200,867,284.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	195,420,872.06	0.00	195,420,872.06	200,867,284.00	0.00	200,867,284.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,325,296.60			7,023,541.01
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	19,138,774.29		19,138,774.29	23,329,811.00		23,329,811.00
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)	19,138,774.29	0.00	25,464,070.89	23,329,811.00	0.00	30,353,352.01
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	375,603,163.00		375,603,163.00	384,430,634.09		384,430,634.09
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,384.00		4,384.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	375,607,547.00	0.00	375,607,547.00	384,430,634.09	0.00	384,430,634.09
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	850,962,205.90		850,962,205.90	908,893,598.78		908,893,598.78
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(3,259,363.14)		(3,259,363.14)	750,000.00		750,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			354,357,239.01			312,093,370.03
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.8330			1.0266
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			312,093,370.03			344,584,880.23
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			195,420,872.06			200,867,284.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,412,395.20			4,529,766.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			142,136,568.86			174,070,948.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			142,136,568.86			174,070,948.24
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])			(3,259,363.14)			309,646.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			192,161,508.92			201,176,930.71
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)			145,395,932.00			173,761,301.53
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			192,161,508.92			
b. State Subventions (Line D8)			145,395,932.00			
c. Less: Excluded Appropriations (Line C23)			25,464,070.89			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			312,093,370.03			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2021-22 Actual			2022-23 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			312,093,370.03			344,584,880.23
12. Appropriations Subject to the Limit (Line D9d)			312,093,370.03			

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

JOHNNY LEUTA
Gann Contact Person

714-558-5695
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) 19,920,710.62
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 607,815,243.44

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) 3.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	31,363,727.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,660,268.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	84,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	254,881.91
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)	2,173,491.58
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)	40,536,868.84
9. Carry-Forward Adjustment (Part IV, Line F)	2,043,977.98
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	42,580,846.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	473,519,362.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,005,630.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,470,296.34
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,965,076.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,013.93
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	21,277.39
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,537,120.66
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)	989,429.57
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)	11,886.68
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)	64,091,495.52
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)	2,449,183.17
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)	10,423,609.49
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,159,410.13
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)	716,908,792.56

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)	5.65%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.94%
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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)	<u>40,536,868.84</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,729,364.71</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (5.75%) times Part III, Line B19); zero if negative	<u>2,043,977.98</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,043,977.98</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,043,977.98</u>

Approved indirect cost rate: 5.75%
Highest rate used in any program: 5.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	21,110,658.96	1,213,862.89	5.75%
01	3060	321,812.09	18,499.64	5.75%
01	3110	85,905.12	4,939.54	5.75%
01	3182	579,499.82	33,321.24	5.75%
01	3210	7,414,109.43	425,127.78	5.73%
01	3212	34,675,450.82	1,967,056.59	5.67%
01	3213	20,826,174.07	1,197,505.01	5.75%
01	3215	470,234.20	948.47	0.20%
01	3226	9,313,257.85	465,662.90	5.00%
01	3305	1,874,381.30	107,776.92	5.75%
01	3308	128,133.28	7,367.66	5.75%
01	3310	8,509,326.29	489,286.26	5.75%
01	3311	6,724.44	386.66	5.75%
01	3315	327,616.08	18,837.92	5.75%
01	3327	168,743.37	9,702.74	5.75%
01	3385	272,516.85	15,669.72	5.75%
01	3395	100,606.35	5,784.87	5.75%
01	3410	335,768.97	19,306.72	5.75%
01	3550	429,652.38	21,482.62	5.00%
01	4035	2,421,906.94	139,259.65	5.75%
01	4124	2,769,163.84	138,458.20	5.00%
01	4127	722,907.68	41,567.19	5.75%
01	4201	100,959.72	5,805.18	5.75%
01	4203	2,038,756.94	117,228.52	5.75%
01	5630	230,260.05	13,239.95	5.75%
01	5632	67,901.01	3,904.31	5.75%
01	5810	514,551.99	12,448.28	2.42%
01	6011	26,357.14	1,317.86	5.00%
01	6385	107,505.88	6,181.59	5.75%
01	6387	1,049,305.69	60,335.08	5.75%
01	6510	510,775.99	29,369.62	5.75%
01	6515	21,783.80	1,252.57	5.75%
01	6520	268,911.26	15,462.40	5.75%
01	6536	32,661.07	1,878.01	5.75%
01	6537	318,230.63	18,298.26	5.75%
01	6546	1,865,135.94	107,245.32	5.75%
01	7220	190,898.51	10,976.67	5.75%
01	7370	138,326.36	7,953.76	5.75%
01	7388	81,641.74	4,694.40	5.75%
01	7810	456,961.40	24,644.99	5.39%
01	8150	20,529,075.91	1,180,421.86	5.75%
01	9010	5,774,000.43	201,583.70	3.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
09	3010	517.35	29.75	5.75%
09	3210	99,084.40	5,697.35	5.75%
09	3212	44,977.96	2,586.23	5.75%
09	3213	272,946.22	15,694.41	5.75%
09	3215	9,201.41	482.55	5.24%
09	3226	161,843.20	8,092.16	5.00%
12	5058	224,148.94	12,888.56	5.75%
12	6052	18,912.53	1,087.47	5.75%
12	6105	9,752,343.28	560,759.74	5.75%
12	6127	66,032.74	3,796.88	5.75%
13	5310	19,788,247.48	1,084,395.96	5.48%
13	5320	3,368,195.65	184,577.12	5.48%

Unaudited Actuals
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,103,840.60	4,103,840.60
2. State Lottery Revenue	8560	6,673,724.74		3,054,189.39	9,727,914.13
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)		6,673,724.74	0.00	7,158,029.99	13,831,754.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,946,148.00			4,946,148.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,727,576.74			1,727,576.74
4. Books and Supplies	4000-4999	0.00		592,994.40	592,994.40
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				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,663,844.34	1,663,844.34
6. Capital Outlay	6000-6999	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				
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)		6,673,724.74	0.00	2,256,838.74	8,930,563.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	4,901,191.25	4,901,191.25
D. COMMENTS:					
Expenditures include instructional software subscriptions and licenses. 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			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	765,743,129.81
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	160,501,009.92
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	261,009.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,790,651.57
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,556.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,656,960.12
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,845.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,643,858.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,361,880.92
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	389,835.58
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				596,270,074.55

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		37,058.02
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,090.18
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.)	584,264,308.76	13,233.90
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)	584,264,308.76	13,233.90
B. Required effort (Line A.2 times 90%)	525,837,877.88	11,910.51
C. Current year expenditures (Line I.E and Line II.B)	596,270,074.55	16,090.18
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 2023-24 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	5,812,660.00	0.00	5,812,660.00	323,323.06		6,135,983.06
1110	Regular Education, K-12	426,928,445.00	83,158,268.52	510,086,713.52	28,373,033.68		538,459,747.20
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	7,733,648.90	876,276.65	8,609,925.55	478,918.00		9,088,843.55
3300	Independent Study Centers	1,381,244.14	134,675.80	1,515,919.94	84,321.44		1,600,241.38
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	2,939,621.04	339,403.81	3,279,024.85	182,392.29		3,461,417.14
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,582,821.16	36,398.86	1,619,220.02	90,067.40		1,709,287.42
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	2,958,697.09	90,997.15	3,049,694.24	169,636.02		3,219,330.26
4850	Migrant Education	427,427.31	0.00	427,427.31	23,775.19		451,202.50
5000-5999	Special Education	151,169,867.07	21,860,234.16	173,030,101.23	9,624,616.29		182,654,717.52
6000	Regional Occupational Ctr/Prg (ROC/P)	733,848.38	0.00	733,848.38	40,819.54		774,667.92
Other Goals							
7110	Nonagency - Educational	635,723.85	0.00	635,723.85	35,361.47		671,085.32
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	265,013.93	0.00	265,013.93	14,741.12		279,755.05
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1,168,485.68	1,168,485.68
----	Enterprise					34,715.14	34,715.14
----	Facilities Acquisition & Construction					3,231,250.09	3,231,250.09
----	Other Outgo					11,846,061.49	11,846,061.49
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,803,844.80		2,803,844.80
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,847,505.73)		(1,847,505.73)
----	Total General Fund and Charter Schools Funds Expenditures	602,569,017.87	106,496,254.95	709,065,272.82	40,397,344.57	16,280,512.40	765,743,129.79

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	4,261,106.55	124,884.76	353,430.18	138,498.96	784,247.01	0.00	0.00			150,492.54	0.00	5,812,660.00
1110	Regular Education, K-12	343,961,426.65	17,725,678.16	1,303,179.27	26,523,180.70	28,772,982.53	0.00	8,541,574.95			100,422.74	0.00	426,928,445.00
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	5,467,024.80	70,911.37	0.00	1,416,392.99	519,455.73	0.00	37,420.10			222,443.91	0.00	7,733,648.90
3300	Independent Study Centers	1,058,653.31	0.00	0.00	207,126.07	115,464.76	0.00	0.00			0.00	0.00	1,381,244.14
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	2,111,177.35	7,344.66	0.00	491,850.81	204,935.24	0.00	0.00			124,312.98	0.00	2,939,621.04
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	1,353,096.54	45,464.07	0.00	162,839.17	1,030.00	0.00	20,391.38			0.00	0.00	1,582,821.16
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	2,353,322.27	554,207.90	511,666.92	0.00	0.00	0.00	0.00			0.00	0.00	2,958,697.09
4850	Migrant Education	207,851.28	103,483.17	1,860.03	0.00	114,232.83	0.00	0.00			0.00	0.00	427,427.31
5000-5999	Special Education	116,170,549.38	6,862,276.48	0.00	1,434,563.87	12,879,787.23	13,735,876.27	0.00			86,813.84	0.00	151,169,867.07
6000	ROC/P	302,235.33	133,761.53	0.00	211,114.58	0.00	0.00	0.00			86,736.94	0.00	733,848.38
Other Goals													
7110	Nonagency - Educational	511,135.60	79,032.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,555.54	0.00	635,723.85
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services Child Care and Development		0.00	0.00	0.00	0.00	0.00		265,013.93	0.00	0.00	0.00	265,013.93
8500	Community 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		477,757,579.06	25,707,044.81	1,709,636.40	30,585,567.15	43,392,135.33	13,735,876.27	8,599,386.43	265,013.93	0.00	816,778.49	0.00	602,569,017.87

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	29,352,042.93	53,265,000.94	541,224.65	83,158,268.52	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	553,262.70	323,013.95	0.00	876,276.65	
3300	Independent Study Centers	134,675.80	0.00	0.00	134,675.80	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	145,595.44	193,808.37	0.00	339,403.81	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	36,398.86	0.00	0.00	36,398.86	
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	90,997.15	0.00	0.00	90,997.15	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,926,821.09	11,822,310.70	1,111,102.37	21,860,234.16	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		39,239,793.97	65,604,133.96	1,652,327.02	106,496,254.95	

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)	2,792,002.57
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	84,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	32,424,133.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,944,214.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	42,244,850.29
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	602,569,017.87
2	Total Allocated Costs (from Form PCR, Column 2, Total)	106,496,254.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	709,065,272.82
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)	10,423,609.49
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	39,983,548.02
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	50,407,157.51
D. Total Direct Charged and Allocated Costs (B3 + C5)		759,472,430.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.56%

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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, 6400-6910)	1,168,485.68				1,168,485.68
Enterprise (Objects 1000-5999, 6400-6910)		34,715.14			34,715.14
Facilities Acquisition & Construction (Objects 1000-6600)			3,231,250.09		3,231,250.09
Other Outgo (Objects 1000-7999)				11,846,061.49	11,846,061.49
Total Other Costs	1,168,485.68	34,715.14	3,231,250.09	11,846,061.49	16,280,512.40

	----- 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)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	906,015.54	6,045,686.11	12,884,169.38	19,403,922.97	65,604,133.96	0.00	1,652,327.02	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,612.80	1,612.80	1,612.80	1,612.80	1,649.00	1,649.00	680.00	
3100 Alternative Schools								
3200 Continuation Schools	30.40	30.40	30.40	30.40	10.00	10.00		
3300 Independent Study Centers	7.40	7.40	7.40	7.40				
3400 Opportunity Schools								
3550 Community Day Schools	8.00	8.00	8.00	8.00	6.00	6.00		
3700 Specialized Secondary Programs								
3800 Career Technical Education	2.00	2.00	2.00	2.00				
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual	5.00	5.00	5.00	5.00				
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	490.50	490.50	490.50	490.50	366.00	366.00	1,396.00	
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	2,156.10	2,156.10	2,156.10	2,156.10	2,031.00	2,031.00	2,076.00	

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	

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	53,727.15	0.00	0.00	(2,082,304.46)				
Other Sources/Uses Detail					181,413.96	7,830,800.64		
Fund Reconciliation							7,826,903.99	15,714,375.22
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	4,518.63	0.00	234,798.73	0.00				
Other Sources/Uses Detail					220,688.96	0.00		
Fund Reconciliation							2,148,942.40	634,150.12
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	453.44	0.00	578,532.65	0.00				
Other Sources/Uses Detail					181,356.26	0.00		
Fund Reconciliation							181,356.26	717,813.14
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(63,257.14)	1,268,973.08	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							59,581.80	1,837,417.83
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					866,896.05	0.00		
Fund Reconciliation							6,505,988.23	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
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					1,090,387.93	0.00		
Fund Reconciliation							2,123,177.12	26,297.99
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,200.05	1,666,968.17		
Fund Reconciliation							15,989.01	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,002.04	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,455,321.53	1,432,557.52		
Fund Reconciliation							38,065.31	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,213.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,122,511.00	3,122,511.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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					6,929,061.59	0.00		
Fund Reconciliation							0.00	330,271.34
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

Unaudited Actuals
2021-22 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	4,557.92	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,942,112.94	1,579,580.46
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	63,257.14	(63,257.14)	2,082,304.46	(2,082,304.46)	14,052,837.33	14,052,837.33	20,844,119.10	20,844,119.10

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Actual vs. Actual Comparison Year
2021-22 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									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	258,152.13	0.00	562,076.05	455,007.15	5,280,687.80	57,625,208.44		64,181,131.57
2000-2999	Classified Salaries	0.00	0.00	0.00	104,415.83	3,747,770.40	21,622,231.88		25,474,418.11
3000-3999	Employee Benefits	69,823.05	0.00	212,417.73	262,520.68	4,549,899.65	34,711,411.70		39,806,072.81
4000-4999	Books and Supplies	676,746.24	0.00	3,708.71	40,408.79	125,053.55	611,769.07		1,457,686.36
5000-5999	Services and Other Operating Expenditures	303,137.76	0.00	4,758.45	57.37	0.00	19,923,433.23	0.00	20,231,386.81
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	19,171.41		19,171.41
7130	State Special Schools	5,323.00	0.00	0.00	0.00	0.00	0.00		5,323.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	1,313,182.18	0.00	782,960.94	862,409.82	13,703,411.40	134,513,225.73	0.00	151,175,190.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	46,291.91	26,205.58	775,128.16		847,625.65
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations									
TOTAL COSTS		21,860,234.18	0.00	782,960.94	908,701.73	13,729,616.98	135,288,353.89	0.00	173,883,049.90
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	1,355.48	0.00	5,888.70	3,648.01	293,977.92	3,471,063.64		3,775,933.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	517,473.27	5,375,378.18		5,892,851.45
3000-3999	Employee Benefits	267.02	0.00	1,109.17	469.39	480,483.36	4,145,782.12		4,628,111.06
4000-4999	Books and Supplies	626,843.41	0.00	0.00	0.00	99,001.95	53,623.33		779,468.69
5000-5999	Services and Other Operating Expenditures	5,448.75	0.00	0.00	0.00	0.00	1,456,963.13		1,462,411.88
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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									
7310	Transfers of Indirect Costs	633,914.66	0.00	6,997.87	4,117.40	1,390,936.50	14,502,810.40	0.00	16,538,776.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	26,205.58	632,244.17		658,449.75
Total Indirect Costs									
TOTAL BEFORE OBJECT 8980		633,914.66	0.00	6,997.87	4,117.40	1,417,142.08	15,135,054.57	0.00	17,197,226.58
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
TOTAL COSTS									
									17,197,226.58

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	256,796.65	0.00	556,187.35	451,359.14	4,986,709.88	54,154,144.80		60,405,197.82
2000-2999	Classified Salaries	0.00	0.00	0.00	104,415.83	3,230,297.13	16,246,853.70		19,581,566.66
3000-3999	Employee Benefits	69,556.03	0.00	211,308.56	262,051.29	4,069,416.29	30,565,629.58		35,177,961.75
4000-4999	Books and Supplies	49,902.83	0.00	3,708.71	40,408.79	26,051.60	558,145.74		678,217.67
5000-5999	Services and Other Operating Expenditures	297,689.01	0.00	4,758.45	57.37	0.00	18,466,470.10		18,768,974.93
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	19,171.41		19,171.41
7130	State Special Schools	5,323.00	0.00	0.00	0.00	0.00	0.00		5,323.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	679,267.52	0.00	775,963.07	858,292.42	12,312,474.90	120,010,415.33	0.00	134,636,413.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	46,291.91	0.00	142,883.99		189,175.90
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	21,860,234.18							21,860,234.18
	Total Indirect Costs and PCR Allocations	21,860,234.18	0.00	0.00	46,291.91	0.00	142,883.99	0.00	22,049,410.08
	TOTAL BEFORE OBJECT 8980	22,539,501.70	0.00	775,963.07	904,584.33	12,312,474.90	120,153,299.32	0.00	156,685,823.32
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								156,685,823.32
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	139,859.40	0.00	0.00	784.00	1,568.00	488,854.42		631,065.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	145,104.76	220,520.10		365,624.86
3000-3999	Employee Benefits	25,672.57	0.00	0.00	147.56	104,760.65	341,963.86		472,544.64
4000-4999	Books and Supplies	3,573.36	0.00	0.00	0.00	0.00	14,646.11		18,219.47
5000-5999	Services and Other Operating Expenditures	217,352.26	0.00	0.00	0.00	0.00	13,768,288.12		13,985,640.38
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	386,457.59	0.00	0.00	931.56	251,433.41	14,834,272.61	0.00	15,473,095.17
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	386,457.59	0.00	0.00	931.56	251,433.41	14,834,272.61	0.00	15,473,095.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								75,597,281.94
	TOTAL COSTS								91,070,377.11

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

2020-21 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	129,541,880.52	69,053,381.77
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL 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. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	129,541,880.52	69,053,381.77
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	<u>6,563.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	6,563.00	

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 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 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 2021-22 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 2021-22 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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Santa Ana Unified (BN)

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.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>0.00 (b)</u>	_____

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 provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

SELPA: Santa Ana Unified (BN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	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	173,883,049.90		
b. Less: Expenditures paid from federal sources	17,197,226.58		
c. Expenditures paid from state and local sources	156,685,823.32	129,541,880.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		129,541,880.52	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	156,685,823.32	129,541,880.52	27,143,942.80

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 2021-22	Comparison Year 2020-21	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	173,883,049.90		
b. Less: Expenditures paid from federal sources	17,197,226.58		
c. Expenditures paid from state and local sources	156,685,823.32	129,541,880.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		129,541,880.52	
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	156,685,823.32	129,541,880.52	
d. Special education unduplicated pupil count	6,454	6,563	
e. Per capita state and local expenditures (A2c/A2d)	24,277.32	19,738.21	4,539.11

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.

SELPA: Santa Ana Unified (BN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2020-21	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	91,070,377.11	69,053,381.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>69,053,381.77</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>91,070,377.11</u>	<u>69,053,381.77</u>	<u>22,016,995.34</u>

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 2021-22	Comparison Year 2020-21	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	91,070,377.11	69,053,381.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>69,053,381.77</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>91,070,377.11</u>	<u>69,053,381.77</u>	
b. Special education unduplicated pupil count	6,454	6,563	
c. Per capita local expenditures (B2a/B2b)	<u>14,110.69</u>	<u>10,521.62</u>	<u>3,589.07</u>

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.

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,454
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,074,563.30	0.00	694,124.06	415,478.00	5,215,559.19	58,960,970.95		66,360,695.50
2000-2999	Classified Salaries	8,708.18	0.00	0.00	123,411.08	4,319,793.32	25,058,453.67		29,510,366.25
3000-3999	Employee Benefits	328,622.16	0.00	295,466.77	283,924.91	5,126,443.43	39,017,734.77		45,052,192.04
4000-4999	Books and Supplies	69,135.13	0.00	15,200.00	94,401.65	534,641.53	965,877.86		1,679,256.17
5000-5999	Services and Other Operating Expenditures	362,638.71	0.00	19,000.00	2,300.00	7,405.10	26,319,277.45		26,710,621.26
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,850,667.48	0.00	1,023,790.83	919,515.64	15,203,842.57	150,342,314.70	0.00	169,340,131.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	45,223.55	28,834.01	951,889.15		1,025,946.71
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	45,223.55	28,834.01	951,889.15	0.00	1,025,946.71
	TOTAL COSTS	1,850,667.48	0.00	1,023,790.83	964,739.19	15,232,676.58	151,294,203.85	0.00	170,366,077.93
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	1,074,563.30	0.00	694,124.06	415,478.00	5,215,559.19	55,888,392.73		63,288,117.28
2000-2999	Classified Salaries	8,708.18	0.00	0.00	123,411.08	3,800,272.32	19,605,166.67		23,537,558.25
3000-3999	Employee Benefits	328,622.16	0.00	295,466.77	283,924.91	4,645,017.90	34,219,266.43		39,772,298.17
4000-4999	Books and Supplies	69,135.13	0.00	15,200.00	94,401.65	284,782.00	909,250.68		1,372,769.46
5000-5999	Services and Other Operating Expenditures	360,000.00	0.00	19,000.00	2,300.00	4,200.00	23,874,574.35		24,260,074.35
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	20,000.00		20,000.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,848,028.77	0.00	1,023,790.83	919,515.64	13,949,831.41	134,516,650.86	0.00	152,257,817.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	45,223.55	0.00	274,699.80		319,923.35
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	45,223.55	0.00	274,699.80	0.00	319,923.35
	TOTAL BEFORE OBJECT 8980	1,848,028.77	0.00	1,023,790.83	964,739.19	13,949,831.41	134,791,350.66	0.00	152,577,740.86
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	136,898.54	0.00	0.00	0.00	0.00	505,321.00		642,219.54
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	140,032.00	249,270.00		389,302.00
3000-3999	Employee Benefits	28,815.85	0.00	0.00	0.00	113,462.13	394,090.33		536,368.31
4000-4999	Books and Supplies	4,760.13	0.00	0.00	0.00	0.00	64,540.00		69,300.13
5000-5999	Services and Other Operating Expenditures	120,000.00	0.00	0.00	0.00	2,700.00	14,067,164.06		14,189,864.06
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	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	290,474.52	0.00	0.00	0.00	256,194.13	15,280,385.39	0.00	15,827,054.04
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
	TOTAL BEFORE OBJECT 8980	290,474.52	0.00	0.00	0.00	256,194.13	15,280,385.39	0.00	15,827,054.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								87,683,215.23
	TOTAL COSTS								103,510,269.27

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

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Budget vs. Actual Comparison Year
2021-22 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 Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	258,152.13	0.00	562,076.05	455,007.15	5,280,687.80	57,625,208.44		64,181,131.57
2000-2999	Classified Salaries	0.00	0.00	0.00	104,415.83	3,747,770.40	21,622,231.88		25,474,418.11
3000-3999	Employee Benefits	69,823.05	0.00	212,417.73	262,520.68	4,549,899.65	34,711,411.70		39,806,072.81
4000-4999	Books and Supplies	676,746.24	0.00	3,708.71	40,408.79	125,053.55	611,769.07		1,457,686.36
5000-5999	Services and Other Operating Expenditures	303,137.76	0.00	4,758.45	57.37	0.00	19,923,433.23		20,231,386.81
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	19,171.41		19,171.41
7130	State Special Schools	5,323.00	0.00	0.00	0.00	0.00	0.00		5,323.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs									
7310	Transfers of Indirect Costs	0.00	0.00	0.00	46,291.91	26,205.58	775,128.16		847,625.65
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 (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs		21,860,234.18	0.00	0.00	46,291.91	26,205.58	775,128.16		21,860,234.18
TOTAL COSTS									
TOTAL COSTS		1,313,182.18	0.00	782,960.94	908,701.73	13,729,616.98	135,288,353.89	0.00	152,022,815.72
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	1,355.48	0.00	5,888.70	3,648.01	293,977.92	3,471,063.64		3,775,933.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	517,473.27	5,375,378.18		5,892,851.45
3000-3999	Employee Benefits	267.02	0.00	1,109.17	469.39	480,483.36	4,145,782.12		4,628,111.06
4000-4999	Books and Supplies	626,843.41	0.00	0.00	0.00	99,001.95	53,623.33		779,468.69
5000-5999	Services and Other Operating Expenditures	5,448.75	0.00	0.00	0.00	0.00	1,456,963.13		1,462,411.88
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	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									
7310	Transfers of Indirect Costs	633,914.66	0.00	6,997.87	4,117.40	1,390,936.50	14,502,810.40	0.00	16,538,776.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	26,205.58	632,244.17		658,449.75
Total Indirect Costs									
TOTAL BEFORE OBJECT 8880		633,914.66	0.00	6,997.87	4,117.40	1,417,142.08	15,135,054.57	0.00	17,197,226.58
8880	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)								0.00
TOTAL COSTS									
TOTAL COSTS									17,197,226.58

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	256,796.65	0.00	556,187.35	451,359.14	4,986,709.88	54,154,144.80		60,405,197.82
2000-2999	Classified Salaries	0.00	0.00	0.00	104,415.83	3,230,297.13	16,246,853.70		19,581,566.66
3000-3999	Employee Benefits	69,556.03	0.00	211,308.56	262,051.29	4,069,416.29	30,565,629.58		35,177,961.75
4000-4999	Books and Supplies	49,902.83	0.00	3,708.71	40,408.79	26,051.60	558,145.74		678,217.67
5000-5999	Services and Other Operating Expenditures	297,689.01	0.00	4,758.45	57.37	0.00	18,466,470.10		18,768,974.93
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	19,171.41		19,171.41
7130	State Special Schools	5,323.00	0.00	0.00	0.00	0.00	0.00		5,323.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	679,267.52	0.00	775,963.07	858,292.42	12,312,474.90	120,010,415.33	0.00	134,636,413.24
7310	Transfers of Indirect Costs	0.00	0.00	0.00	46,291.91	0.00	142,883.99		189,175.90
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 (non-add)	21,860,234.18	0.00	0.00	46,291.91	0.00	142,883.99	0.00	21,860,234.18
	Total Indirect Costs	679,267.52	0.00	775,963.07	904,584.33	12,312,474.90	120,153,299.32	0.00	134,825,589.14
8980	TOTAL BEFORE OBJECT 8980								
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								134,825,589.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	139,859.40	0.00	0.00	784.00	1,568.00	488,854.42		631,065.82
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	145,104.76	220,520.10		365,624.86
3000-3999	Employee Benefits	25,672.57	0.00	0.00	147.56	104,760.65	341,963.86		472,544.64
4000-4999	Books and Supplies	3,573.36	0.00	0.00	0.00	0.00	14,646.11		18,219.47
5000-5999	Services and Other Operating Expenditures	217,352.26	0.00	0.00	0.00	0.00	13,768,288.12		13,985,640.38
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	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	386,457.59	0.00	0.00	931.56	251,433.41	14,834,272.61	0.00	15,473,095.17
	Total Direct Costs	139,859.40	0.00	0.00	784.00	1,568.00	488,854.42		631,065.82
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
	TOTAL BEFORE OBJECT 8980	386,457.59	0.00	0.00	931.56	251,433.41	14,834,272.61	0.00	15,473,095.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								75,597,281.94
									91,070,377.11

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

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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 Budget by LEA (LB-B) and the 2021-22 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 2022-23 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 2022-23 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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

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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.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year 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	170,366,077.93		
b. Less: Expenditures paid from federal sources	17,788,337.07		
c. Expenditures paid from state and local sources	152,577,740.86	129,126,028.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		129,126,028.14	
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	152,577,740.86	129,126,028.14	23,451,712.72

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 2022-23	Comparison Year 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	170,366,077.93		
b. Less: Expenditures paid from federal sources	17,788,337.07		
c. Expenditures paid from state and local sources	152,577,740.86	129,126,028.14	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		129,126,028.14	
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	152,577,740.86	129,126,028.14	
d. Special education unduplicated pupil count	6454	6454	
e. Per capita state and local expenditures (A2c/A2d)	23,640.80	20,007.13	3,633.67

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 2022-23	Comparison Year 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	103,510,269.27	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	<u>103,510,269.27</u>	<u>91,070,377.11</u>	<u>12,439,892.16</u>

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 2022-23	Comparison Year 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 per capita local expenditures			
a. Expenditures paid from local sources	103,510,269.27	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	<u>103,510,269.27</u>	<u>91,070,377.11</u>	
b. Special education unduplicated pupil count	<u>6,454</u>	<u>6,454</u>	
c. Per capita local expenditures (B2a/B2b)	<u>16,038.16</u>	<u>14,110.69</u>	<u>1,927.47</u>

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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#BETTERTOGETHER



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