

Santa Ana Unified School District



UNAUDITED ACTUALS 2020-2021



SAUSD

Board of Education



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



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



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Introduction and Overview

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.

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.

Board of Education Priorities

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

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2020-21 represent the District's financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

Definitions

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

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

Fund Balance- In governmental funds, the difference between assets and liabilities is reported as fund balance. 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

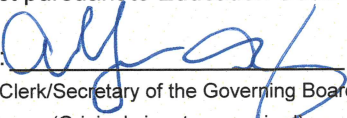
The General Fund had an ending fund balance of \$144 million. The following Balance sheet represents the District's Assets and Liabilities for 2020-21 as of June 30, 2021.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	81.7	24.2	105.9
Accounts Receivable	96.4	56.9	153.3
Due from Other Funds	5.9	0.1	6
Stores	1.6	0	1.6
Total Assets	185.6	81.2	266.8
Liabilities			
Accounts Payable	27.8	27	54.8
Due from Other Funds	13.3	2.4	15.7
Unearned Revenue	0.5	6.1	6.6
Total Liabilities	41.6	35.5	77.1
Fund Balance	144	45.7	189.7

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 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: 9-14-21

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

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Unaudited Actuals
FINANCIAL REPORTS
2020-21 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)	56.42%
	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 2022-23 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	\$354,357,239.01
	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.	\$354,357,239.01
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	5.80%

1/15/2021

Operating Funds

Unrestricted and Restricted



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

Description	2020-21 Unaudited Actuals		2021-22 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
A. REVENUES					
1) LCFF Sources	505,591,658.18	0.00	527,576,807.00	0.00	4.3%
2) Federal Revenue	119,875.71	114,009,697.61	140,000.00	238,829,120.01	109.4%
3) Other State Revenue	10,519,641.24	109,601,086.34	9,736,227.56	78,736,267.88	-26.3%
4) Other Local Revenue	6,625,377.88	6,833,221.30	3,819,238.54	6,531,459.43	-23.1%
5) TOTAL REVENUES	522,856,553.01	230,444,005.25	541,272,273.10	324,096,847.32	14.9%
B. EXPENDITURES					
1) Certificated Salaries	205,005,996.73	72,875,273.91	201,417,995.13	75,485,712.19	-0.4%
2) Classified Salaries	59,865,141.27	52,305,609.65	63,174,270.15	51,491,370.25	2.2%
3) Employee Benefits	90,224,070.39	70,758,297.89	96,534,636.43	78,356,680.35	8.6%
4) Books and Supplies	13,895,214.70	59,132,297.49	17,788,263.32	110,762,148.89	76.0%
5) Services and Other Operating Expenditures	29,771,106.95	28,769,644.59	52,263,665.15	123,047,458.84	199.5%
6) Capital Outlay	1,569,953.07	1,493,027.13	1,622,898.20	1,378,250.00	-2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	1,764,463.00	3,087,390.92	1,650,356.00	3,500,000.00	6.2%
8) Other Outgo - Transfers of Indirect Costs	(5,619,419.17)	3,970,433.56	(16,525,175.26)	14,571,375.03	18.5%
9) TOTAL EXPENDITURES	396,476,526.94	292,391,975.14	417,926,909.12	458,592,995.55	27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	126,380,026.07	(61,947,969.89)	123,345,363.98	(134,496,148.23)	-117.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	0.00	9,200.57	0.00	0.00	-100.0%
b) Transfers Out	5,366,213.44	0.00	5,421,533.71	0.00	1.0%
2) Other Sources/Uses					
a) Sources	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(86,467,506.53)	86,467,506.53	(111,900,168.40)	111,900,168.40	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(91,833,719.97)	86,476,707.10	(117,321,702.11)	111,900,168.40	1.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			34,546,306.10	24,528,737.21	59,075,043.31	6,023,661.87	(22,595,979.83)	(16,572,317.96)	-128.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	109,820,094.61	21,090,828.36	130,910,922.97	144,084,675.68	45,711,716.89	189,796,392.57	45.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			109,820,094.61	21,090,828.36	130,910,922.97	144,084,675.68	45,711,716.89	189,796,392.57	45.0%
c) As of July 1 - Audited (F1a + F1b)			(281,725.03)	92,151.32	(189,573.71)	0.00	0.00	0.00	-100.0%
d) Other Restatements		9795	109,538,369.58	21,182,979.68	130,721,349.26	144,084,675.68	45,711,716.89	189,796,392.57	45.2%
e) Adjusted Beginning Balance (F1c + F1d)			144,084,675.68	45,711,716.89	189,796,392.57	150,108,337.55	23,115,737.06	173,224,074.61	-8.7%
2) Ending Balance, June 30 (E + F1e)									
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	1,391,074.11	0.00	1,391,074.11	1,000,000.00	0.00	1,000,000.00	-28.1%
Stores		9713	87,652.60	0.00	87,652.60	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	45,711,716.89	45,711,716.89	0.00	23,115,737.06	23,115,737.06	-49.4%
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	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	8,893,529.84	0.00	8,893,529.84	22,099,349.84	0.00	22,099,349.84	148.5%
Godinez Rental Fees	0000	9780	89,686.31		89,686.31				
Data warehouse	0000	9780	142,417.59		142,417.59				
PARS 2018	0000	9780	2,042,480.00		2,042,480.00				
Walker/Roosevelt Joint Use	0000	9780	200,000.00		200,000.00				
SPED Early Intervention Preschool Grai	0000	9780	3,994,781.02		3,994,781.02				
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				
Godinez Rental Fees	0000	9780				89,686.31		89,686.31	
Data warehouse	0000	9780				23,590.59		23,590.59	
PARS 2018	0000	9780				1,021,240.00		1,021,240.00	
PARS SRP 2021	0000	9780				16,289,522.32		16,289,522.32	
Walker/Roosevelt Joint Use	0000	9780				250,000.00		250,000.00	
SPED Early Intervention Preschool Grai	0000	9780				2,001,145.70		2,001,145.70	
Technology Refresh	0000	9780				424,164.92		424,164.92	

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)	
SPED Out of State Transportation Liabil	0000	9780				2,000,000.00		2,000,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	13,884,694.31	0.00	13,884,694.31	17,812,910.45	0.00	17,812,910.45	28.3%
Unassigned/Unappropriated Amount		9790	119,677,724.82	0.00	119,677,724.82	109,006,077.26	0.00	109,006,077.26	-8.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	81,187,029.41	23,018,252.15	104,205,281.56			
1) Fair Value Adjustment to Cash in County Treasury		9111	209,695.98	0.00	209,695.98			
b) in Banks		9120	155,944.37	1,211,783.11	1,367,727.48			
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	96,431,251.73	56,922,074.62	153,353,326.35			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	5,940,662.75	143,030.09	6,083,692.84			
6) Stores		9320	1,391,074.11	0.00	1,391,074.11			
7) Prepaid Expenditures		9330	87,652.60	0.00	87,652.60			
8) Other Current Assets		9340	155,215.27	0.00	155,215.27			
9) TOTAL ASSETS			185,708,526.22	81,295,139.97	267,003,666.19			
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						
2) Due to Grantor Governments		9590	27,828,599.78	18,548,084.27	46,376,684.05			
3) Due to Other Funds		9610	13,266,703.46	2,411,579.52	15,678,282.98			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	528,547.30	6,089,681.48	6,618,228.78			
6) TOTAL LIABILITIES			41,623,850.54	35,583,423.08	77,207,273.62			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2020-21 Unaudited Actuals			2021-22 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)					
	144,084,675.68	45,711,716.89	189,796,392.57								

Description	2020-21 Unaudited Actuals		2021-22 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	275,389,492.20	0.00	275,389,492.20	317,400,008.00	0.00	317,400,008.00	15.3%
Education Protection Account State Aid - Current Year	67,403,399.00	0.00	67,403,399.00	44,376,714.00	0.00	44,376,714.00	-34.2%
State Aid - Prior Years	(79,937.00)	0.00	(79,937.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	543,822.41	0.00	543,822.41	543,822.00	0.00	543,822.00	0.0%
Timber Yield Tax	0.30	0.00	0.30	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	110,926,914.48	0.00	110,926,914.48	111,402,006.00	0.00	111,402,006.00	0.4%
Unsecured Roll Taxes	7,114,885.70	0.00	7,114,885.70	7,240,071.00	0.00	7,240,071.00	1.8%
Prior Years' Taxes	1,979,504.98	0.00	1,979,504.98	1,945,051.00	0.00	1,945,051.00	-1.7%
Supplemental Taxes	5,588,742.64	0.00	5,588,742.64	5,347,326.00	0.00	5,347,326.00	-4.3%
Education Revenue Augmentation Fund (ERAF)	40,899,432.00	0.00	40,899,432.00	41,207,828.00	0.00	41,207,828.00	0.8%
Community Redevelopment Funds (SB 617/699/1992)	18,458,969.29	0.00	18,458,969.29	18,572,574.00	0.00	18,572,574.00	0.6%
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	528,225,226.00	0.00	528,225,226.00	548,035,400.00	0.00	548,035,400.00	3.8%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(2,000,000.00)	0.00	(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)	0.0%
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	(20,633,567.82)	0.00	(20,633,567.82)	(18,458,593.00)	0.00	(18,458,593.00)	-10.5%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)	
LFFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LFFF SOURCES			505,591,658.18	0.00	505,591,658.18	527,576,807.00	0.00	527,576,807.00	4.3%
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	9,517,750.00	9,517,750.00	0.00	9,517,750.00	9,517,750.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,199,647.22	1,199,647.22	0.00	1,225,287.00	1,225,287.00	2.1%
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%
FEIMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	17,768.44	17,768.44	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		13,308,241.15	13,308,241.15		17,595,452.78	17,595,452.78	32.2%
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		1,935,426.08	1,935,426.08		1,903,647.00	1,903,647.00	-1.6%
Title III, Part A, Immigrant Student Program	4201	8290		(15,925.00)	(15,925.00)		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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		2,156,793.54	2,156,793.54			1,974,315.00	1,974,315.00	-8.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,242,071.25	5,242,071.25			5,550,761.93	5,550,761.93	5.9%
Other NCLB / Every Student Succeeds Act										
Career and Technical Education	3500-3599	8290		440,645.00	440,645.00			451,135.00	451,135.00	2.4%
All Other Federal Revenue	All Other	8290	119,875.71	80,207,279.93	80,327,155.64	140,000.00	200,610,771.30	200,750,771.30	200,750,771.30	149.9%
TOTAL, FEDERAL REVENUE			119,875.71	114,009,697.61	114,129,573.32	140,000.00	238,829,120.01	238,969,120.01	238,969,120.01	109.4%
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		33,216,386.00	33,216,386.00			33,445,042.00	33,445,042.00	0.7%
Current Year										
Prior Years	6500	8319		46,431.00	46,431.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	440,622.00	440,622.00	0.00	440,622.00	440,622.00	440,622.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,818,365.00	0.00	1,818,365.00	1,845,573.00	0.00	1,845,573.00	1,845,573.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	7,569,339.00	3,252,646.23	10,821,985.23	6,460,298.00	2,110,364.00	8,570,662.00	8,570,662.00	-20.8%
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		8,808,826.88	8,808,826.88		8,808,826.88	8,808,826.88	8,808,826.88	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,402,225.63	1,402,225.63		985,522.00		-29.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		220,551.71	220,551.71		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,131,937.24	62,213,396.89	63,345,334.13	1,430,356.56	32,945,891.00	34,376,247.56	-45.7%
TOTAL, OTHER STATE REVENUE			10,519,641.24	109,601,086.34	120,120,727.58	9,736,227.56	78,736,267.88	88,472,495.44	-26.3%

Description	2020-21 Unaudited Actuals		2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue County and District Taxes						
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	0.00	59,533.34	59,533.34	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	45,673.47	0.00	45,673.47	0.00	0.00	-100.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	351,336.17	908,512.79	1,259,848.96	288,010.82	902,528.00	1,190,538.82
Interest	1,615,076.31	0.00	1,615,076.31	1,500,000.00	0.00	1,500,000.00
Net Increase (Decrease) in the Fair Value of Investments	209,695.98	0.00	209,695.98	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	96,263.00	565,600.57	661,863.57	0.00	258,460.00	258,460.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	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	2020-21 Unaudited Actuals			2021-22 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	4,307,332.95	4,129,217.60	8,436,550.55	2,031,227.72	4,103,379.43	6,134,607.15	-27.3%
Tuition		8710	0.00	1,170,357.00	1,170,357.00	0.00	1,267,092.00	1,267,092.00	8.3%
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			6,625,377.88	6,833,221.30	13,458,599.18	3,819,238.54	6,531,459.43	10,350,697.97	-23.1%
TOTAL, REVENUES			522,856,553.01	230,444,005.25	753,300,558.26	541,272,273.10	324,096,847.32	865,369,120.42	14.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	168,189,615.79	57,683,345.17	225,872,960.96	163,803,650.91	59,094,711.24	222,898,362.15	-1.3%
Certificated Pupil Support Salaries		1200	11,235,807.11	7,426,216.06	18,662,023.17	11,199,688.80	8,366,495.85	19,566,164.65	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	18,781,644.53	3,443,092.45	22,224,736.98	19,543,509.65	3,548,807.77	23,092,317.42	3.9%
Other Certificated Salaries		1900	6,798,929.30	4,322,620.23	11,121,549.53	6,871,165.77	4,475,697.33	11,346,863.10	2.0%
TOTAL, CERTIFICATED SALARIES			205,005,996.73	72,875,273.91	277,881,270.64	201,417,995.13	75,485,712.19	276,903,707.32	-0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,017,141.83	34,543,962.87	39,561,104.70	5,409,121.39	36,549,216.04	41,958,337.43	6.1%
Classified Support Salaries		2200	22,055,091.40	9,442,996.36	31,498,087.76	23,237,205.16	9,309,002.60	32,546,207.76	3.3%
Classified Supervisors' and Administrators' Salaries		2300	4,937,979.63	1,729,195.58	6,667,175.21	4,900,303.14	1,626,270.65	6,526,573.79	-2.1%
Clerical, Technical and Office Salaries		2400	21,612,436.78	2,984,972.41	24,597,409.19	21,795,680.56	2,650,163.61	24,445,844.17	-0.6%
Other Classified Salaries		2900	6,242,491.63	3,604,482.43	9,846,974.06	7,831,959.90	1,356,717.35	9,188,677.25	-6.7%
TOTAL, CLASSIFIED SALARIES			59,865,141.27	52,305,609.65	112,170,750.92	63,174,270.15	51,491,370.25	114,665,640.40	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	33,162,800.29	38,762,381.37	71,925,181.66	33,822,157.75	41,547,276.31	75,369,434.06	4.8%
PERS		3201-3202	11,387,245.59	9,709,352.91	21,096,598.50	12,386,968.49	10,725,395.03	23,112,363.52	9.6%
OASDI/Medicare/Alternative		3301-3302	6,918,646.76	4,843,224.23	11,761,870.99	7,198,478.01	5,261,100.92	12,459,578.93	5.9%
Health and Welfare Benefits		3401-3402	38,630,052.18	17,380,702.37	56,010,754.55	39,872,136.93	19,258,985.52	59,131,122.45	5.6%
Unemployment Insurance		3501-3502	125,325.57	62,637.01	187,962.58	3,254,895.25	1,563,922.57	4,818,817.82	2463.7%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			90,224,070.39	70,758,297.89	160,982,368.28	96,534,636.43	78,356,680.35	174,891,316.78	8.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,766,549.02	2,178,021.79	5,944,570.81	3,994,769.31	3,107,337.90	7,102,107.21	19.5%
Books and Other Reference Materials		4200	7,714.36	112,830.22	120,544.58	12,900.00	1,092,000.00	1,104,900.00	816.6%
Materials and Supplies		4300	5,603,167.32	25,319,305.03	30,922,472.35	7,498,807.41	104,994,797.70	112,493,605.11	263.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	4,517,784.00	25,812,902.37	30,330,686.37	5,081,786.60	1,568,013.29	6,649,799.89	-78.1%
Food		4700	0.00	5,709,238.08	5,709,238.08	1,200,000.00	0.00	1,200,000.00	-79.0%
TOTAL, BOOKS AND SUPPLIES			13,895,214.70	59,132,297.49	73,027,512.19	17,788,263.32	110,762,148.89	128,550,412.21	76.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,127,742.45	8,401,010.37	11,528,752.82	13,559,727.33	4,645,844.42	18,205,571.75	57.9%
Travel and Conferences		5200	173,741.52	198,203.92	371,945.44	572,557.22	628,668.55	1,201,225.77	223.0%
Dues and Memberships		5300	311,819.35	6,907.00	318,726.35	344,590.00	19,000.00	363,590.00	14.1%
Insurance		5400 - 5450	5,616,536.58	1,558.50	5,618,095.08	4,421,327.66	2,000.00	4,423,327.66	-21.3%
Operations and Housekeeping Services		5500	6,322,382.23	64,041.00	6,386,423.23	10,780,460.00	99,280.00	10,879,740.00	70.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,358,790.93	6,294,460.48	8,653,251.41	3,674,637.81	4,893,963.00	8,568,600.81	-1.0%
Transfers of Direct Costs		5710	(747,571.18)	747,571.18	0.00	(566,141.76)	566,141.76	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,843.74)	0.00	(117,843.74)	(43,625.00)	0.00	(43,625.00)	-63.0%
Professional/Consulting Services and Operating Expenditures		5800	11,461,376.46	10,554,619.28	22,015,995.74	17,526,071.64	112,181,565.11	129,707,636.75	489.2%
Communications		5900	1,264,132.35	2,501,272.86	3,765,405.21	1,994,060.25	10,996.00	2,005,056.25	-46.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,771,106.95	28,769,644.59	58,540,751.54	52,263,665.15	123,047,458.84	175,311,123.99	199.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	87,894.67	361,470.75	449,365.42	5,000.00	0.00	5,000.00	-98.9%
Buildings and Improvements of Buildings		6200	698,028.68	482,790.45	1,180,819.13	33,898.20	108,000.00	141,898.20	-88.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	395,356.07	450,541.69	845,897.76	225,000.00	895,250.00	1,120,250.00	32.4%
Equipment Replacement		6500	388,673.65	198,224.24	586,897.89	1,359,000.00	375,000.00	1,734,000.00	195.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,569,953.07	1,493,027.13	3,062,980.20	1,622,898.20	1,378,250.00	3,001,148.20	-2.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	162,532.00	0.00	162,532.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	1,601,931.00	3,087,390.92	4,689,321.92	1,650,356.00	3,500,000.00	5,150,356.00	9.8%
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	0.00	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	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500		0.00	0.00	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	0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360		0.00	0.00	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	2020-21 Unaudited Actuals			2021-22 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)			1,764,463.00	3,087,390.92	4,851,853.92	1,650,356.00	3,500,000.00	5,150,356.00	6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,970,433.56)	3,970,433.56	0.00	(14,571,375.03)	14,571,375.03	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,648,985.61)	0.00	(1,648,985.61)	(1,953,800.23)	0.00	(1,953,800.23)	18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,619,419.17)	3,970,433.56	(1,648,985.61)	(16,525,175.26)	14,571,375.03	(1,953,800.23)	18.5%
TOTAL, EXPENDITURES			396,476,526.94	292,391,975.14	688,868,502.08	417,926,909.12	458,592,995.55	876,519,904.67	27.2%

Description	2020-21 Unaudited Actuals		2021-22 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	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	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	9,200.57	9,200.57	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	9,200.57	9,200.57	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	23,530.37	0.00	23,530.37	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	1,387,180.42	0.00	1,387,180.42	1,425,379.00	0.00	1,425,379.00	2.8%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	8,792.36	0.00	8,792.36	10,000.00	0.00	10,000.00	13.7%
Other Authorized Interfund Transfers Out		7619	3,946,710.29	0.00	3,946,710.29	3,986,154.71	0.00	3,986,154.71	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,366,213.44	0.00	5,366,213.44	5,421,533.71	0.00	5,421,533.71	1.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	(86,467,506.56)	86,467,506.56	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
Contributions from Restricted Revenues		8990	0.03	(0.03)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(86,467,506.53)	86,467,506.53	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(91,833,749.97)	86,476,707.10	(5,357,012.87)	(117,321,702.11)	111,900,168.40	(5,421,533.71)	1.2%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	505,591,658.18	0.00	505,591,658.18	527,576,807.00	0.00	527,576,807.00	4.3%
2) Federal Revenue		8100-8299	119,875.71	114,009,697.61	114,129,573.32	140,000.00	238,829,120.01	238,969,120.01	109.4%
3) Other State Revenue		8300-8599	10,519,641.24	109,601,086.34	120,120,727.58	9,736,227.56	78,736,267.88	88,472,495.44	-26.3%
4) Other Local Revenue		8600-8799	6,625,377.88	6,833,221.30	13,458,599.18	3,819,238.54	6,531,459.43	10,350,697.97	-23.1%
5) TOTAL REVENUES			522,856,553.01	230,444,005.25	753,300,558.26	541,272,273.10	324,096,847.32	865,369,120.42	14.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		241,745,060.17	203,850,039.57	445,595,099.74	243,914,321.15	372,637,824.22	616,552,145.37	38.4%
2) Instruction - Related Services	2000-2999		50,207,233.27	22,368,497.99	72,575,731.26	52,350,947.73	25,598,014.69	77,948,962.42	7.4%
3) Pupil Services	3000-3999		26,737,091.14	30,527,810.98	57,264,902.12	40,097,608.02	19,530,644.61	59,628,252.63	4.1%
4) Ancillary Services	4000-4999		6,532,560.32	320,712.25	6,853,272.57	8,526,285.45	262,675.30	8,788,960.75	28.2%
5) Community Services	5000-5999		240,089.12	17,301.43	257,390.55	239,253.92	0.00	239,253.92	-7.0%
6) Enterprise	6000-6999		0.00	29,401.55	29,401.55	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		31,813,294.58	6,563,442.06	38,376,736.64	28,153,397.03	15,169,868.02	43,323,265.05	12.9%
8) Plant Services	8000-8999		37,428,978.84	25,627,378.39	63,056,357.23	42,986,982.82	21,893,968.71	64,880,951.53	2.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,772,219.50	3,087,390.92	4,859,610.42	1,658,113.00	3,500,000.00	5,158,113.00	6.1%
10) TOTAL EXPENDITURES			396,476,526.94	292,391,975.14	688,868,502.08	417,926,909.12	458,592,995.55	876,519,904.67	27.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			126,380,026.07	(61,947,969.89)	64,432,056.18	123,345,363.98	(134,496,148.23)	(11,150,784.25)	-117.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	9,200.57	9,200.57	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,366,213.44	0.00	5,366,213.44	5,421,533.71	0.00	5,421,533.71	1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,467,506.53)	86,467,506.53	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(91,833,719.97)	86,476,707.10	(5,357,012.87)	(117,321,702.11)	111,900,168.40	(5,421,533.71)	1.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			34,546,306.10	24,528,737.21	59,075,043.31	6,023,661.87	(22,595,979.83)	(16,572,317.96)	-128.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	109,820,094.61	21,090,828.36	130,910,922.97	144,084,675.68	45,711,716.89	189,796,392.57	45.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			109,820,094.61	21,090,828.36	130,910,922.97	144,084,675.68	45,711,716.89	189,796,392.57	45.0%
c) As of July 1 - Audited (F1a + F1b)			(281,725.03)	92,151.32	(189,573.71)	0.00	0.00	0.00	-100.0%
d) Other Restatements		9795	109,538,369.58	21,182,979.68	130,721,349.26	144,084,675.68	45,711,716.89	189,796,392.57	45.2%
e) Adjusted Beginning Balance (F1c + F1d)			144,084,675.68	45,711,716.89	189,796,392.57	150,108,337.55	23,115,737.06	173,224,074.61	-8.7%
2) Ending Balance, June 30 (E + F1e)									
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	1,391,074.11	0.00	1,391,074.11	1,000,000.00	0.00	1,000,000.00	-28.1%
Stores		9713	87,652.60	0.00	87,652.60	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	45,711,716.89	45,711,716.89	0.00	23,115,737.06	23,115,737.06	-49.4%
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	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,893,529.84	0.00	8,893,529.84	22,099,349.84	0.00	22,099,349.84	148.5%
Godinez Rental Fees		9780	89,686.31		89,686.31				
Data warehouse		9780	142,417.59		142,417.59				
PARS 2018		9780	2,042,480.00		2,042,480.00				
Walker/Roosevelt Joint Use		9780	200,000.00		200,000.00				
SPED Early Intervention Preschool Grar		9780	3,994,781.02		3,994,781.02				
Technology Refresh		9780	424,164.92		424,164.92				
SPED Out of State Transportation Liabil		9780	2,000,000.00		2,000,000.00				
Godinez Rental Fees		9780				89,686.31		89,686.31	
Data warehouse		9780				23,590.59		23,590.59	
PARS 2018		9780				1,021,240.00		1,021,240.00	
PARS SRP 2021		9780				16,289,522.32		16,289,522.32	
Walker/Roosevelt Joint Use		9780				250,000.00		250,000.00	

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)	
SPED Early Intervention Preschool Grar	0000	9780				2,001,145.70		2,001,145.70	
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	13,884,694.31	0.00	13,884,694.31	17,812,910.45	0.00	17,812,910.45	28.3%
Unassigned/Unappropriated Amount		9790	119,677,724.82	0.00	119,677,724.82	109,006,077.26	0.00	109,006,077.26	-8.9%

Resource	Description	2020-21	2021-22
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	4,002,351.46	1,276,319.46
6546	Mental Health-Related Services	2,050,111.61	944,589.95
7311	Classified School Employee Professional Development Block Grant	22,556.92	22,556.92
7388	SB 117 COVID-19 LEA Response Funds	272,437.23	228,305.23
7425	Expanded Learning Opportunities (ELO) Grant	22,668,763.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,519,281.00	3,519,281.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	7,971,191.70	11,508,459.16
9010	Other Restricted Local	5,205,023.97	5,616,225.34
Total, Restricted Balance		45,711,716.89	23,115,737.06

Student Activity
Special Revenue Fund



Artwork created by a Santa Ana Unified School District student

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	319,176.64	0.00	-100.0%
5) TOTAL, REVENUES			319,176.64	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	332,100.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	108,634.82	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			440,735.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,559.14)	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,559.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	1,642,277.86	New
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	1,642,277.86	New
d) Other Restatements					
		9795	1,763,837.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,763,837.00	1,642,277.86	-6.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,642,277.86	1,642,277.86	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	2020-21 Unaudited Actuals	2021-22 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	1,635,043.28		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	7,234.58		
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			1,642,277.86		
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)			1,642,277.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	319,176.64	0.00	-100.0%
TOTAL, REVENUES			319,176.64	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	332,100.96	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			332,100.96	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,634.82	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,634.82	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			440,735.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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%

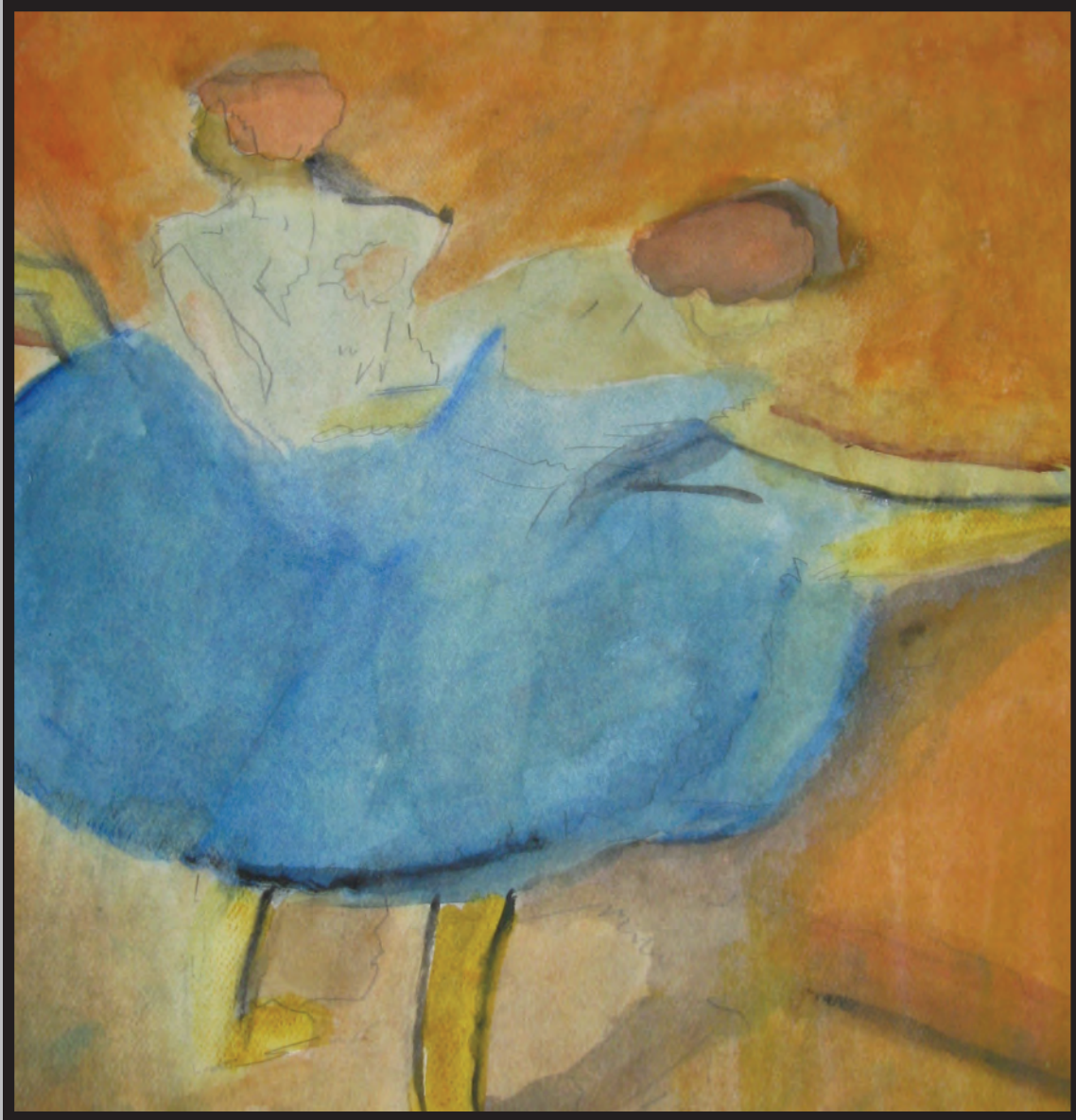
Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	319,176.64	0.00	-100.0%
5) TOTAL, REVENUES			319,176.64	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		440,735.78	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			440,735.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(121,559.14)	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,559.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,642,277.86	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,642,277.86	New
d) Other Restatements		9795	1,763,837.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,763,837.00	1,642,277.86	-6.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,642,277.86	1,642,277.86	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	2020-21 Unaudited Actuals	2021-22 Budget
8210	Student Activity Funds	1,642,277.86	1,642,277.86
Total, Restricted Balance		<u>1,642,277.86</u>	<u>1,642,277.86</u>

Charter Schools Special Revenue Fund



Artwork created by a Santa Ana Unified School District student from Santa Ana High School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,789,160.00	4,205,363.00	11.0%
2) Federal Revenue		8100-8299	479,258.22	1,632,286.76	240.6%
3) Other State Revenue		8300-8599	728,946.71	502,970.20	-31.0%
4) Other Local Revenue		8600-8799	10,365.81	10,000.00	-3.5%
5) TOTAL, REVENUES			5,007,730.74	6,350,619.96	26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,320,432.59	2,343,782.47	1.0%
2) Classified Salaries		2000-2999	640,802.10	574,832.22	-10.3%
3) Employee Benefits		3000-3999	1,171,195.63	1,265,890.78	8.1%
4) Books and Supplies		4000-4999	368,693.09	140,463.70	-61.9%
5) Services and Other Operating Expenditures		5000-5999	197,738.11	120,200.00	-39.2%
6) Capital Outlay		6000-6999	375.23	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	168,572.24	230,092.31	36.5%
9) TOTAL, EXPENDITURES			4,867,808.99	4,675,261.48	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,921.75	1,675,358.48	1097.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	232,211.06	156,618.81	-32.6%
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			232,211.06	156,618.81	-32.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,132.81	1,831,977.29	392.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,813,807.91	2,185,940.72	20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,813,807.91	2,185,940.72	20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,813,807.91	2,185,940.72	20.5%
2) Ending Balance, June 30 (E + F1e)			2,185,940.72	4,017,918.01	83.8%
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			308,564.77	1,866,737.36	505.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,877,375.95	2,151,180.65	14.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	257,477.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	518.13		
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	1,259,625.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,479,887.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,997,509.57		
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	176,300.77		
2) Due to Grantor Governments		9590	60,442.00		
3) Due to Other Funds		9610	480,073.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	94,752.29		
6) TOTAL, LIABILITIES			811,568.85		
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)			2,185,940.72		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,565,112.00	2,957,957.00	15.3%
Education Protection Account State Aid - Current Year		8012	68,830.00	69,219.00	0.6%
State Aid - Prior Years		8019	(2,003.00)	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	1,157,221.00	1,178,187.00	1.8%
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			3,789,160.00	4,205,363.00	11.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,737.30	74,176.22	149.4%
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	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 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	449,520.92	1,558,110.54	246.6%
TOTAL, FEDERAL REVENUE			479,258.22	1,632,286.76	240.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	7,959.00	11,015.00	38.4%
Lottery - Unrestricted and Instructional Materials		8560	85,197.51	71,680.00	-15.9%
After School Education and Safety (ASES)	6010	8590	177,559.20	177,559.20	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	458,231.00	242,716.00	-47.0%
TOTAL, OTHER STATE REVENUE			728,946.71	502,970.20	-31.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	9,847.68	10,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	518.13	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	0.00	0.00	0.0%
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			10,365.81	10,000.00	-3.5%
TOTAL, REVENUES			5,007,730.74	6,350,619.96	26.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,069,292.31	2,110,955.06	2.0%
Certificated Pupil Support Salaries		1200	102,352.92	86,103.17	-15.9%
Certificated Supervisors' and Administrators' Salaries		1300	148,787.36	146,724.24	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,320,432.59	2,343,782.47	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	162,542.38	135,588.52	-16.6%
Classified Support Salaries		2200	154,217.85	120,612.78	-21.8%
Classified Supervisors' and Administrators' Salaries		2300	9,042.31	8,882.26	-1.8%
Clerical, Technical and Office Salaries		2400	255,553.10	243,200.01	-4.8%
Other Classified Salaries		2900	59,446.46	66,548.65	11.9%
TOTAL, CLASSIFIED SALARIES			640,802.10	574,832.22	-10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	580,909.48	629,074.80	8.3%
PERS		3201-3202	122,992.13	128,379.51	4.4%
OASDI/Medicare/Alternative		3301-3302	80,305.99	76,021.42	-5.3%
Health and Welfare Benefits		3401-3402	385,520.94	396,516.43	2.9%
Unemployment Insurance		3501-3502	1,467.09	35,898.62	2346.9%
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			1,171,195.63	1,265,890.78	8.1%
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	165,309.37	108,463.70	-34.4%
Noncapitalized Equipment		4400	156,064.62	32,000.00	-79.5%
Food		4700	47,319.10	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			368,693.09	140,463.70	-61.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	11,725.95	11,000.00	-6.2%
Travel and Conferences		5200	84.00	14,500.00	17161.9%
Dues and Memberships		5300	1,510.00	6,800.00	350.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,482.55	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	15,404.37	49,250.00	219.7%
Professional/Consulting Services and Operating Expenditures		5800	115,417.48	37,650.00	-67.4%
Communications		5900	5,113.76	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,738.11	120,200.00	-39.2%
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	375.23	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			375.23	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	168,572.24	230,092.31	36.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,572.24	230,092.31	36.5%
TOTAL, EXPENDITURES			4,867,808.99	4,675,261.48	-4.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	232,211.06	156,618.81	-32.6%
(a) TOTAL, INTERFUND TRANSFERS IN			232,211.06	156,618.81	-32.6%
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)			232,211.06	156,618.81	-32.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,789,160.00	4,205,363.00	11.0%
2) Federal Revenue		8100-8299	479,258.22	1,632,286.76	240.6%
3) Other State Revenue		8300-8599	728,946.71	502,970.20	-31.0%
4) Other Local Revenue		8600-8799	10,365.81	10,000.00	-3.5%
5) TOTAL, REVENUES			5,007,730.74	6,350,619.96	26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,586,179.18	3,464,859.87	-3.4%
2) Instruction - Related Services	2000-2999		596,388.11	603,876.24	1.3%
3) Pupil Services	3000-3999		256,633.94	134,084.34	-47.8%
4) Ancillary Services	4000-4999		11,837.49	58,813.20	396.8%
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		169,291.34	230,742.31	36.3%
8) Plant Services	8000-8999		247,478.93	182,885.52	-26.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,867,808.99	4,675,261.48	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			139,921.75	1,675,358.48	1097.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	232,211.06	156,618.81	-32.6%
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			232,211.06	156,618.81	-32.6%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			372,132.81	1,831,977.29	392.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,813,807.91	2,185,940.72	20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,813,807.91	2,185,940.72	20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,813,807.91	2,185,940.72	20.5%
2) Ending Balance, June 30 (E + F1e)			2,185,940.72	4,017,918.01	83.8%
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			308,564.77	1,866,737.36	505.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,877,375.95	2,151,180.65	14.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	469,570.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	863,085.27
3214	Elementary and Secondary School Emergency Relief III (ESSER III)	0.00	215,771.32
6300	Lottery: Instructional Materials	101,489.14	119,139.14
7311	Classified School Employee Professional Development Block	1,097.00	1,097.00
7425	Expanded Learning Opportunities (ELO) Grant	175,811.00	167,907.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessionnal	26,320.00	26,320.00
9010	Other Restricted Local	3,847.63	3,847.63
Total, Restricted Balance		308,564.77	1,866,737.36

Child Development Fund



Artwork created by Santa Ana Unified School District students

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,037.50	0.00	-100.0%
3) Other State Revenue		8300-8599	9,110,524.01	11,458,986.00	25.8%
4) Other Local Revenue		8600-8799	15,341.41	41,000.00	167.3%
5) TOTAL, REVENUES			9,362,902.92	11,499,986.00	22.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	293,732.50	299,652.12	2.0%
2) Classified Salaries		2000-2999	5,143,710.38	5,227,357.29	1.6%
3) Employee Benefits		3000-3999	2,800,740.39	3,107,495.09	11.0%
4) Books and Supplies		4000-4999	411,211.62	1,614,703.68	292.7%
5) Services and Other Operating Expenditures		5000-5999	97,516.45	189,550.00	94.4%
6) Capital Outlay		6000-6999	0.00	466,620.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	364,044.38	579,607.82	59.2%
9) TOTAL, EXPENDITURES			9,110,955.72	11,484,986.00	26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			251,947.20	15,000.00	-94.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,530.37	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			23,530.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,477.57	15,000.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,698.95	1,243,717.52	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,698.95	1,243,717.52	27.3%
d) Other Restatements		9795	(8,459.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			968,239.95	1,243,717.52	28.5%
2) Ending Balance, June 30 (E + F1e)			1,243,717.52	1,258,717.52	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,238,958.79	1,253,958.79	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,758.73	4,758.73	0.0%
OC Educational Investment Pool Fair Value	0000	9780	4,758.73		
OC Educational Investment Pool Fair Value	0000	9780		4,758.73	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,364,780.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,758.73		
b) in Banks		9120	6,640.46		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,878,240.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	641,284.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,895,705.20		
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	499,312.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,182,472.86		
4) Current Loans		9640			
5) Unearned Revenue		9650	970,202.62		
6) TOTAL, LIABILITIES			3,651,987.68		
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)			1,243,717.52		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	237,037.50	0.00	-100.0%
TOTAL, FEDERAL REVENUE			237,037.50	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	8,671,117.88	10,286,869.00	18.6%
All Other State Revenue	All Other	8590	439,406.13	1,172,117.00	166.8%
TOTAL, OTHER STATE REVENUE			9,110,524.01	11,458,986.00	25.8%
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	1,814.91	21,000.00	1057.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,758.73	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,190.00	20,000.00	223.1%
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	2,577.77	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,341.41	41,000.00	167.3%
TOTAL, REVENUES			9,362,902.92	11,499,986.00	22.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	50,400.71	59,694.43	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	116,420.96	114,806.64	-1.4%
Other Certificated Salaries		1900	126,910.83	125,151.05	-1.4%
TOTAL, CERTIFICATED SALARIES			293,732.50	299,652.12	2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,499,991.28	4,580,123.19	1.8%
Classified Support Salaries		2200	48,903.54	51,999.74	6.3%
Classified Supervisors' and Administrators' Salaries		2300	213,905.18	210,090.00	-1.8%
Clerical, Technical and Office Salaries		2400	156,533.68	156,063.01	-0.3%
Other Classified Salaries		2900	224,376.70	229,081.35	2.1%
TOTAL, CLASSIFIED SALARIES			5,143,710.38	5,227,357.29	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	874,430.13	898,427.27	2.7%
PERS		3201-3202	429,383.00	503,404.47	17.2%
OASDI/Medicare/Alternative		3301-3302	205,392.51	219,338.62	6.8%
Health and Welfare Benefits		3401-3402	1,288,829.28	1,418,342.48	10.0%
Unemployment Insurance		3501-3502	2,705.47	67,982.25	2412.8%
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			2,800,740.39	3,107,495.09	11.0%
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	329,115.44	1,598,203.68	385.6%
Noncapitalized Equipment		4400	82,096.18	16,500.00	-79.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			411,211.62	1,614,703.68	292.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,013.96	15,000.00	644.8%
Travel and Conferences		5200	2,906.76	27,350.00	840.9%
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	10,548.77	4,500.00	-57.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	364.92	6,200.00	1599.0%
Professional/Consulting Services and Operating Expenditures		5800	80,566.09	133,500.00	65.7%
Communications		5900	65.95	1,500.00	2174.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,516.45	189,550.00	94.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	466,620.00	New
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	466,620.00	New
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	364,044.38	579,607.82	59.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			364,044.38	579,607.82	59.2%
TOTAL, EXPENDITURES			9,110,955.72	11,484,986.00	26.1%

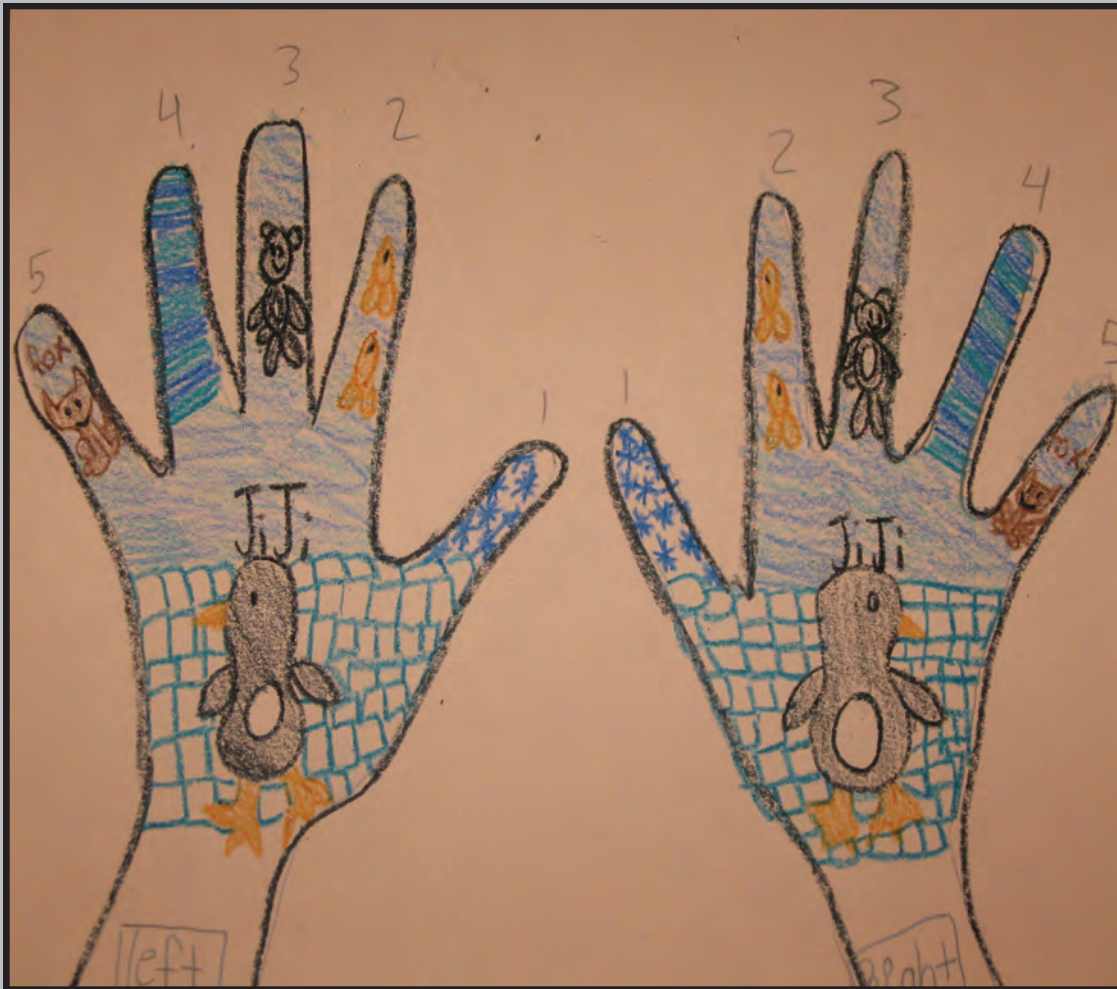
Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	23,530.37	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,530.37	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)			23,530.37	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,037.50	0.00	-100.0%
3) Other State Revenue		8300-8599	9,110,524.01	11,458,986.00	25.8%
4) Other Local Revenue		8600-8799	15,341.41	41,000.00	167.3%
5) TOTAL, REVENUES			9,362,902.92	11,499,986.00	22.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,279,680.23	8,917,674.48	22.5%
2) Instruction - Related Services	2000-2999		965,384.02	990,294.26	2.6%
3) Pupil Services	3000-3999		492,832.60	528,829.60	7.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		364,044.38	579,607.82	59.2%
8) Plant Services	8000-8999		9,014.49	468,579.84	5098.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,110,955.72	11,484,986.00	26.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			251,947.20	15,000.00	-94.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,530.37	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			23,530.37	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,477.57	15,000.00	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,698.95	1,243,717.52	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,698.95	1,243,717.52	27.3%
d) Other Restatements		9795	(8,459.00)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			968,239.95	1,243,717.52	28.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,238,958.79	1,253,958.79	1.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
OC Educational Investment Pool Fair Value	0000	9780	4,758.73	4,758.73	0.0%
OC Educational Investment Pool Fair Value	0000	9780		4,758.73	
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	2020-21 Unaudited Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	237,037.50	237,037.50
6130	Child Development: Center-Based Reserve Account	1,001,921.29	1,016,921.29
Total, Restricted Balance		<u>1,238,958.79</u>	<u>1,253,958.79</u>

Cafeteria Special Revenue Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,040,834.41	32,706,000.00	71.8%
3) Other State Revenue		8300-8599	1,428,214.95	2,017,000.00	41.2%
4) Other Local Revenue		8600-8799	1,136,888.62	1,913,000.00	68.3%
5) TOTAL, REVENUES			21,605,937.98	36,636,000.00	69.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,676,620.57	12,716,791.00	8.9%
3) Employee Benefits		3000-3999	6,348,665.34	6,867,273.00	8.2%
4) Books and Supplies		4000-4999	7,081,826.13	15,340,100.00	116.6%
5) Services and Other Operating Expenditures		5000-5999	743,819.74	833,675.00	12.1%
6) Capital Outlay		6000-6999	1,852,683.82	200,000.00	-89.2%
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	1,116,368.99	1,144,100.10	2.5%
9) TOTAL, EXPENDITURES			28,819,984.59	37,101,939.10	28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,214,046.61)	(465,939.10)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	254,994.36	10,000.00	-96.1%
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			254,994.36	10,000.00	-96.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,959,052.25)	(455,939.10)	-93.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,918,829.48	11,959,777.23	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,918,829.48	11,959,777.23	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,918,829.48	11,959,777.23	-36.8%
2) Ending Balance, June 30 (E + F1e)			11,959,777.23	11,503,838.13	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	2,041,235.87	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,896,703.02	11,488,707.09	16.1%
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	15,131.04	15,131.04	0.0%
OC Educational Investment Pool Fair Value	0000	9780	15,131.04		
OC Educational Investment Pool Fair Value	0000	9780		15,131.04	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,519,146.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,131.04		
b) in Banks		9120	9,643.96		
c) in Revolving Cash Account		9130	5,948.30		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,700,918.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,944,101.30		
6) Stores		9320	2,041,235.87		
7) Prepaid Expenditures		9330	759.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,236,884.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,407,274.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,869,833.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,277,107.37		
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)			11,959,777.23		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	17,373,927.76	30,906,000.00	77.9%
Donated Food Commodities		8221	1,666,906.65	1,800,000.00	8.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,040,834.41	32,706,000.00	71.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,428,214.95	2,017,000.00	41.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,428,214.95	2,017,000.00	41.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	3,000.00	New
Food Service Sales		8634	313,185.71	620,000.00	98.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	98,962.51	90,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,131.04	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	709,609.36	1,200,000.00	69.1%
TOTAL, OTHER LOCAL REVENUE			1,136,888.62	1,913,000.00	68.3%
TOTAL, REVENUES			21,605,937.98	36,636,000.00	69.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	9,658,636.28	10,652,395.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	1,949,025.65	1,992,477.00	2.2%
Clerical, Technical and Office Salaries		2400	68,958.64	71,919.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,676,620.57	12,716,791.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,173,248.93	2,408,193.00	10.8%
OASDI/Medicare/Alternative		3301-3302	806,597.82	896,721.00	11.2%
Health and Welfare Benefits		3401-3402	3,363,161.73	3,405,958.00	1.3%
Unemployment Insurance		3501-3502	5,656.86	156,401.00	2664.8%
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			6,348,665.34	6,867,273.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	636,694.84	365,000.00	-42.7%
Noncapitalized Equipment		4400	88,513.52	105,000.00	18.6%
Food		4700	6,356,617.77	14,870,100.00	133.9%
TOTAL, BOOKS AND SUPPLIES			7,081,826.13	15,340,100.00	116.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	68,738.00	10,000.00	-85.5%
Travel and Conferences		5200	1,178.51	7,000.00	494.0%
Dues and Memberships		5300	4,433.50	4,000.00	-9.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,699.05	135,500.00	763.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	464,748.35	550,000.00	18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	99,056.70	(11,825.00)	-111.9%
Professional/Consulting Services and Operating Expenditures		5800	88,435.63	136,300.00	54.1%
Communications		5900	1,530.00	2,700.00	76.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			743,819.74	833,675.00	12.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,278,937.38	0.00	-100.0%
Equipment		6400	573,746.44	200,000.00	-65.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,852,683.82	200,000.00	-89.2%
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	1,116,368.99	1,144,100.10	2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,116,368.99	1,144,100.10	2.5%
TOTAL, EXPENDITURES			28,819,984.59	37,101,939.10	28.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	8,792.36	10,000.00	13.7%
Other Authorized Interfund Transfers In		8919	246,202.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			254,994.36	10,000.00	-96.1%
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)			254,994.36	10,000.00	-96.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,040,834.41	32,706,000.00	71.8%
3) Other State Revenue		8300-8599	1,428,214.95	2,017,000.00	41.2%
4) Other Local Revenue		8600-8799	1,136,888.62	1,913,000.00	68.3%
5) TOTAL, REVENUES			21,605,937.98	36,636,000.00	69.6%
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		26,283,131.08	35,622,732.00	35.5%
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		124,635.34	199,507.00	60.1%
7) General Administration	7000-7999		1,116,368.99	1,144,100.10	2.5%
8) Plant Services	8000-8999		1,295,849.18	135,600.00	-89.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,819,984.59	37,101,939.10	28.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,214,046.61)	(465,939.10)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	254,994.36	10,000.00	-96.1%
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			254,994.36	10,000.00	-96.1%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,959,052.25)	(455,939.10)	-93.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,918,829.48	11,959,777.23	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,918,829.48	11,959,777.23	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,918,829.48	11,959,777.23	-36.8%
2) Ending Balance, June 30 (E + F1e)			11,959,777.23	11,503,838.13	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	2,041,235.87	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,896,703.02	11,488,707.09	16.1%
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	15,131.04	15,131.04	0.0%
OC Educational Investment Pool Fair Value	0000	9780	15,131.04		
OC Educational Investment Pool Fair Value	0000	9780		15,131.04	
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	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School)	9,896,703.01	11,488,707.08
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		9,896,703.02	11,488,707.09

Deferred Maintenance Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	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	40,734.37	60,000.00	47.3%
5) TOTAL, REVENUES			2,040,734.37	2,060,000.00	0.9%
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	3,762.82	2,300.00	-38.9%
6) Capital Outlay		6000-6999	4,553,441.01	2,060,500.00	-54.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,557,203.83	2,062,800.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,516,469.46)	(2,800.00)	-99.9%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,516,469.46)	(2,800.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,402.76	3,006,933.30	-45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,402.76	3,006,933.30	-45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,402.76	3,006,933.30	-45.6%
2) Ending Balance, June 30 (E + F1e)			3,006,933.30	3,004,133.30	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	3,006,933.30	3,004,133.30	-0.1%
140000 Maintenance Projects	0000	9780	2,374,096.84		
140001 Turf Projects	0000	9780	632,836.46		
140000 Maintenance Projects	0000	9780		2,371,296.84	
140001 Turf Projects	0000	9780		632,836.46	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,684,629.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,390.03		
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	1,056.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,262.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,689,338.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	682,405.58		
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			682,405.58		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,006,933.30		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,000,000.00	2,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,000.00	2,000,000.00	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					
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	37,344.34	60,000.00	60.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,390.03	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			40,734.37	60,000.00	47.3%
TOTAL, REVENUES			2,040,734.37	2,060,000.00	0.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	1,250.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,512.82	2,300.00	-8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,762.82	2,300.00	-38.9%
CAPITAL OUTLAY					
Land Improvements		6170	561,231.61	1,000,000.00	78.2%
Buildings and Improvements of Buildings		6200	3,992,209.40	1,060,500.00	-73.4%
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			4,553,441.01	2,060,500.00	-54.7%
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			4,557,203.83	2,062,800.00	-54.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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%
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	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	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	40,734.37	60,000.00	47.3%
5) TOTAL, REVENUES			2,040,734.37	2,060,000.00	0.9%
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		4,557,203.83	2,062,800.00	-54.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,557,203.83	2,062,800.00	-54.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,516,469.46)	(2,800.00)	-99.9%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,516,469.46)	(2,800.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,402.76	3,006,933.30	-45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,402.76	3,006,933.30	-45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,402.76	3,006,933.30	-45.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,006,933.30	3,004,133.30	-0.1%
140000 Maintenance Projects	0000	9780	2,374,096.84		
140001 Turf Projects	0000	9780	632,836.46		
140000 Maintenance Projects	0000	9780		2,371,296.84	
140001 Turf Projects	0000	9780		632,836.46	
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	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Special Reserve Fund for Other Than Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	11,907.38	8,000.00	-32.8%
5) TOTAL, REVENUES			11,907.38	8,000.00	-32.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			11,907.38	8,000.00	-32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,907.38	8,000.00	-32.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,445.07	1,230,352.45	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,445.07	1,230,352.45	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,445.07	1,230,352.45	1.0%
2) Ending Balance, June 30 (E + F1e)			1,230,352.45	1,238,352.45	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,230,352.45	1,238,352.45	0.7%
Other	0000	9780	1,230,352.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,227,303.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,469.74		
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	593.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,230,367.12		
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	14.67		
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			14.67		
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)			1,230,352.45		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,437.64	8,000.00	-15.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,469.74	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			11,907.38	8,000.00	-32.8%
TOTAL, REVENUES			11,907.38	8,000.00	-32.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	11,907.38	8,000.00	-32.8%
5) TOTAL, REVENUES			11,907.38	8,000.00	-32.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	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)			11,907.38	8,000.00	-32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,907.38	8,000.00	-32.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,218,445.07	1,230,352.45	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,218,445.07	1,230,352.45	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,218,445.07	1,230,352.45	1.0%
2) Ending Balance, June 30 (E + F1e)					
			1,230,352.45	1,238,352.45	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,230,352.45	1,238,352.45	0.7%
Other					
	0000	9780	1,230,352.45		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Special Reserve Fund for Postemployment Benefits



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	3,186.63	3,000.00	-5.9%
5) TOTAL, REVENUES			3,186.63	3,000.00	-5.9%
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	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)			3,186.63	3,000.00	-5.9%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,186.63	3,000.00	-5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,074.86	329,261.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,074.86	329,261.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,074.86	329,261.49	1.0%
2) Ending Balance, June 30 (E + F1e)			329,261.49	332,261.49	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	329,261.49	332,261.49	0.9%
Other	0000	9780	329,261.49		
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	328,445.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	660.94		
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	158.94		
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) TOTAL, ASSETS			329,265.42		
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	3.93		
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			3.93		
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)			329,261.49		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,525.69	3,000.00	18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	660.94	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,186.63	3,000.00	-5.9%
TOTAL, REVENUES			3,186.63	3,000.00	-5.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

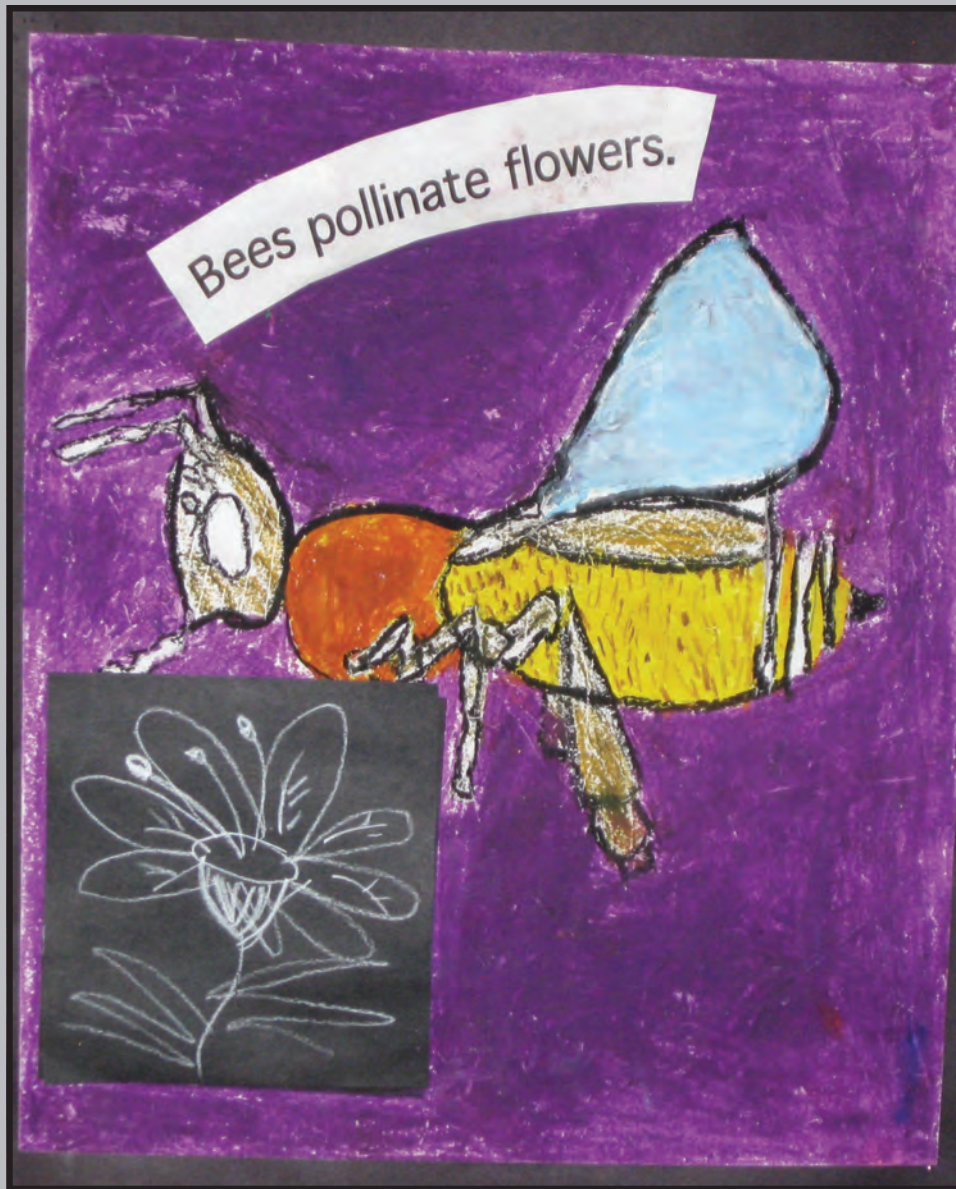
Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,186.63	3,000.00	-5.9%
5) TOTAL, REVENUES			3,186.63	3,000.00	-5.9%
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	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)			3,186.63	3,000.00	-5.9%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,186.63	3,000.00	-5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,074.86	329,261.49	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,074.86	329,261.49	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,074.86	329,261.49	1.0%
2) Ending Balance, June 30 (E + F1e)			329,261.49	332,261.49	0.9%
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			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	329,261.49	332,261.49	0.9%
Other	0000	9780	329,261.49		
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	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Building Fund



Artwork created by a Santa Ana Unified School District student from Pio Pico Elementary School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	757,506.69	500,000.00	-34.0%
5) TOTAL, REVENUES			757,506.69	500,000.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	806,873.32	816,647.77	1.2%
3) Employee Benefits		3000-3999	311,109.82	349,196.12	12.2%
4) Books and Supplies		4000-4999	841,815.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	59,113.60	56,875.00	-3.8%
6) Capital Outlay		6000-6999	41,814,400.01	3,000,000.00	-92.8%
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			43,833,312.09	4,222,718.89	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,075,805.40)	(3,722,718.89)	-91.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,466,222.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,637,607.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,171,385.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,095,580.00	(3,722,718.89)	-112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,592,418.97	80,687,998.97	56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,592,418.97	80,687,998.97	56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,592,418.97	80,687,998.97	56.4%
2) Ending Balance, June 30 (E + F1e)			80,687,998.97	76,965,280.08	-4.6%
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			80,687,998.97	76,965,280.08	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	93,293,968.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	187,738.75		
b) in Banks		9120	3,806.36		
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	46,823.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	945,544.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			94,477,881.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	6,404,448.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,385,434.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,789,882.81		
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)			80,687,998.97		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	569,767.94	500,000.00	-12.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	187,738.75	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			757,506.69	500,000.00	-34.0%
TOTAL, REVENUES			757,506.69	500,000.00	-34.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	622,675.63	626,092.57	0.5%
Clerical, Technical and Office Salaries		2400	184,197.69	190,555.20	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			806,873.32	816,647.77	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	166,968.33	187,094.00	12.1%
OASDI/Medicare/Alternative		3301-3302	60,777.28	62,473.53	2.8%
Health and Welfare Benefits		3401-3402	82,966.70	89,583.83	8.0%
Unemployment Insurance		3501-3502	397.51	10,044.76	2426.9%
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			311,109.82	349,196.12	12.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	448,350.69	0.00	-100.0%
Noncapitalized Equipment		4400	393,464.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			841,815.34	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	59,113.60	56,875.00	-3.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,113.60	56,875.00	-3.8%
CAPITAL OUTLAY					
Land		6100	172,586.73	0.00	-100.0%
Land Improvements		6170	103,259.70	0.00	-100.0%
Buildings and Improvements of Buildings		6200	41,504,333.96	3,000,000.00	-92.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,219.62	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			41,814,400.01	3,000,000.00	-92.8%
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					
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			43,833,312.09	4,222,718.89	-90.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	6,466,222.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,466,222.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	78,637,607.40	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			78,637,607.40	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			72,171,385.40	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	757,506.69	500,000.00	-34.0%
5) TOTAL, REVENUES			757,506.69	500,000.00	-34.0%
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		43,833,312.09	4,222,718.89	-90.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,833,312.09	4,222,718.89	-90.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,075,805.40)	(3,722,718.89)	-91.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,466,222.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,637,607.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,171,385.40	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,095,580.00	(3,722,718.89)	-112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,592,418.97	80,687,998.97	56.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,592,418.97	80,687,998.97	56.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,592,418.97	80,687,998.97	56.4%
2) Ending Balance, June 30 (E + F1e)					
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	80,687,998.97	76,965,280.08	-4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	80,687,998.97	76,965,280.08
Total, Restricted Balance		<u>80,687,998.97</u>	<u>76,965,280.08</u>

Capital Facilities Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	11,629,811.61	7,443,933.00	-36.0%
5) TOTAL, REVENUES			11,629,811.61	7,443,933.00	-36.0%
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	115,675.98	166,000.00	43.5%
6) Capital Outlay		6000-6999	2,081,138.97	3,016,314.00	44.9%
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			2,196,814.95	3,182,314.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,432,996.66	4,261,619.00	-54.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,120,020.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,607,752.82	1,666,968.17	3.7%
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			3,512,267.18	(1,666,968.17)	-147.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,945,263.84	2,594,650.83	-80.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,155,071.64	31,100,335.48	71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,155,071.64	31,100,335.48	71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,155,071.64	31,100,335.48	71.3%
2) Ending Balance, June 30 (E + F1e)			31,100,335.48	33,694,986.31	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,060,477.63	14,217,318.46	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,039,857.85	19,477,667.85	8.0%
250000 Developer Fees	0000	9780	15,272,086.25		
259157 City of Santa Ana Redevelopment	0000	9780	2,767,771.60		
25000 Developer Fees	0000	9780		16,781,086.25	
259157 City of Santa Ana Redevelopment	0000	9780		2,696,581.60	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,931,352.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	52,182.58		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	30,566.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,130,928.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,145,029.63		
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	44,694.15		
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			44,694.15		
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)			31,100,335.48		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	4,805,846.09	4,743,933.00	-1.3%
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	172,073.56	200,000.00	16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	52,182.58	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,594,195.38	2,500,000.00	-62.1%
Other Local Revenue					
All Other Local Revenue		8699	5,514.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,629,811.61	7,443,933.00	-36.0%
TOTAL, REVENUES			11,629,811.61	7,443,933.00	-36.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	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	2020-21 Unaudited Actuals	2021-22 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	115,675.98	166,000.00	43.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,675.98	166,000.00	43.5%
CAPITAL OUTLAY					
Land		6100	36,593.03	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,044,545.94	3,016,314.00	47.5%
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			2,081,138.97	3,016,314.00	44.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,196,814.95	3,182,314.00	44.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,120,020.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,120,020.00	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	1,607,752.82	1,666,968.17	3.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,607,752.82	1,666,968.17	3.7%
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)			3,512,267.18	(1,666,968.17)	-147.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	11,629,811.61	7,443,933.00	-36.0%
5) TOTAL, REVENUES			11,629,811.61	7,443,933.00	-36.0%
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		12,850.98	11,000.00	-14.4%
8) Plant Services	8000-8999		2,183,963.97	3,171,314.00	45.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,196,814.95	3,182,314.00	44.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,432,996.66	4,261,619.00	-54.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,120,020.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,607,752.82	1,666,968.17	3.7%
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			3,512,267.18	(1,666,968.17)	-147.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,945,263.84	2,594,650.83	-80.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,155,071.64	31,100,335.48	71.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,155,071.64	31,100,335.48	71.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,155,071.64	31,100,335.48	71.3%
2) Ending Balance, June 30 (E + F1e)			31,100,335.48	33,694,986.31	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,060,477.63	14,217,318.46	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,039,857.85	19,477,667.85	8.0%
250000 Developer Fees	0000	9780	15,272,086.25		
259157 City of Santa Ana Redevelopment	0000	9780	2,767,771.60		
250000 Developer Fees	0000	9780		16,781,086.25	
259157 City of Santa Ana Redevelopment	0000	9780		2,696,581.60	
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	13,060,477.63	14,217,318.46
Total, Restricted Balance		13,060,477.63	14,217,318.46

County School Facilities Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,170.36	15,000.00	-60.7%
5) TOTAL, REVENUES			38,170.36	15,000.00	-60.7%
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	1,459.22	1,500.00	2.8%
6) Capital Outlay		6000-6999	3,971,647.59	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			3,973,106.81	1,500.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,934,936.45)	13,500.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934,936.45)	13,500.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,437,068.62	502,132.17	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,437,068.62	502,132.17	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,437,068.62	502,132.17	-88.7%
2) Ending Balance, June 30 (E + F1e)			502,132.17	515,632.17	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	500,977.53	514,477.53	2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,154.64	1,154.64	0.0%
OC Educational Investment Pool Fair Value	0000	9780	1,154.64		
OC Educational Investment Pool Fair Value	0000	9780		1,154.64	
OC Educational Investment Pool Fair Value	0000	9780		1,154.64	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	573,781.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,154.64		
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	456.89		
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			575,393.46		
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	73,261.29		
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			73,261.29		
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)			502,132.17		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	22,396.88	15,000.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,154.64	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	14,618.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,170.36	15,000.00	-60.7%
TOTAL, REVENUES			38,170.36	15,000.00	-60.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	1,459.22	1,500.00	2.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,459.22	1,500.00	2.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	33,590.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,938,056.92	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			3,971,647.59	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,973,106.81	1,500.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,170.36	15,000.00	-60.7%
5) TOTAL, REVENUES			38,170.36	15,000.00	-60.7%
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		3,973,106.81	1,500.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,973,106.81	1,500.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,934,936.45)	13,500.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,934,936.45)	13,500.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,437,068.62	502,132.17	-88.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,437,068.62	502,132.17	-88.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,437,068.62	502,132.17	-88.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
OC Educational Investment Pool Fair Value	0000	9780	1,154.64	1,154.64	0.0%
OC Educational Investment Pool Fair Value	0000	9780		1,154.64	
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	2020-21 Unaudited Actuals	2021-22 Budget
7710	State School Facilities Projects	500,977.53	514,477.53
Total, Restricted Balance		<u>500,977.53</u>	<u>514,477.53</u>

Special Reserve Fund for Capital Outlay Projects



Artwork created by a Santa Ana Unified School District student from Santa Ana High School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	140,410.49	1,936,377.88	1279.1%
4) Other Local Revenue		8600-8799	275,356.09	80,000.00	-70.9%
5) TOTAL, REVENUES			415,766.58	2,016,377.88	385.0%
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	350,659.70	775,000.00	121.0%
6) Capital Outlay		6000-6999	2,104,057.02	1,795,173.88	-14.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,454,716.72	2,570,173.88	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,038,950.14)	(553,796.00)	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,487,180.42	1,425,379.00	-42.7%
b) Transfers Out		7600-7629	1,430,995.80	1,444,684.00	1.0%
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			1,056,184.62	(19,305.00)	-101.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(982,765.52)	(573,101.00)	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,973,509.29	8,990,743.77	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,973,509.29	8,990,743.77	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,973,509.29	8,990,743.77	-9.9%
2) Ending Balance, June 30 (E + F1e)			8,990,743.77	8,417,642.77	-6.4%
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	1,175,597.03	1,120,110.03	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,815,146.74	7,297,532.74	-6.6%
400000 Future Capital Projects	0000	9780	1,474,050.97		
400308 QZAB Solar Energy	0000	9780	3,317,873.67		
400309 California Solar Initiative	0000	9780	3,023,222.10		
400000 Future Capital Projects	0000	9780		1,304,050.97	
400308 QZAB solar Energy	0000	9780		3,223,568.67	
400309 California Solar Initiative	0000	9780		2,769,913.10	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,957,048.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	18,024.58		
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	68,424.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,500,387.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,563,804.14		
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	334,501.83		
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	2,238,558.54		
6) TOTAL, LIABILITIES			2,573,060.37		
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)			8,990,743.77		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	140,410.49	1,936,377.88	1279.1%
TOTAL, OTHER STATE REVENUE			140,410.49	1,936,377.88	1279.1%
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	89,041.46	80,000.00	-10.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,024.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	168,290.05	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			275,356.09	80,000.00	-70.9%
TOTAL, REVENUES			415,766.58	2,016,377.88	385.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	74,737.15	75,000.00	0.4%
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	275,922.55	700,000.00	153.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,659.70	775,000.00	121.0%
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	2,104,057.02	1,795,173.88	-14.7%
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			2,104,057.02	1,795,173.88	-14.7%
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			2,454,716.72	2,570,173.88	4.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,387,180.42	1,425,379.00	2.8%
Other Authorized Interfund Transfers In		8919	1,100,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,487,180.42	1,425,379.00	-42.7%
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	1,430,995.80	1,444,684.00	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,430,995.80	1,444,684.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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)			1,056,184.62	(19,305.00)	-101.8%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	140,410.49	1,936,377.88	1279.1%
4) Other Local Revenue		8600-8799	275,356.09	80,000.00	-70.9%
5) TOTAL, REVENUES			415,766.58	2,016,377.88	385.0%
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		2,454,716.72	2,570,173.88	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,454,716.72	2,570,173.88	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,038,950.14)	(553,796.00)	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,487,180.42	1,425,379.00	-42.7%
b) Transfers Out		7600-7629	1,430,995.80	1,444,684.00	1.0%
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			1,056,184.62	(19,305.00)	-101.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(982,765.52)	(573,101.00)	-41.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,973,509.29	8,990,743.77	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,973,509.29	8,990,743.77	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,973,509.29	8,990,743.77	-9.9%
2) Ending Balance, June 30 (E + F1e)			8,990,743.77	8,417,642.77	-6.4%
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			1,175,597.03	1,120,110.03	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,815,146.74	7,297,532.74	-6.6%
400000 Future Capital Projects	0000	9780	1,474,050.97		
400308 QZAB Solar Energy	0000	9780	3,317,873.67		
400309 California Solar Initiative	0000	9780	3,023,222.10		
400000 Future Capital Projects	0000	9780		1,304,050.97	
400308 QZAB solar Energy	0000	9780		3,223,568.67	
400309 California Solar Initiative	0000	9780		2,769,913.10	
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	1,175,597.03	1,120,110.03
Total, Restricted Balance		<u>1,175,597.03</u>	<u>1,120,110.03</u>

Capital Project Fund for Blended Component Units



Artwork created by a Santa Ana Unified School District student from Romero-Cruz Elementary School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	18,043.16	4,800.00	-73.4%
5) TOTAL, REVENUES			18,043.16	4,800.00	-73.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	98,923.68	97,226.46	-1.7%
3) Employee Benefits		3000-3999	45,273.94	49,307.90	8.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,269.45	2,448.00	-66.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			151,467.07	148,982.36	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,423.91)	(144,182.36)	8.1%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,423.91)	(144,182.36)	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	752,743.61	619,319.70	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,743.61	619,319.70	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,743.61	619,319.70	-17.7%
2) Ending Balance, June 30 (E + F1e)			619,319.70	475,137.34	-23.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	618,045.28	473,862.92	-23.3%
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	1,274.42	1,274.42	0.0%
OC Educational Investment Pool Fair Value	0000	9780	1,274.42		
OC Educational Investment Pool Fair Value	0000	9780		1,274.42	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	633,308.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,274.42		
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	308.98		
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			634,891.46		
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	11,847.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,724.54		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			15,571.76		
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)			619,319.70		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,941.75	4,800.00	-19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,274.42	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	10,826.99	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,043.16	4,800.00	-73.4%
TOTAL, REVENUES			18,043.16	4,800.00	-73.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,923.68	97,226.46	-1.7%
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			98,923.68	97,226.46	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,477.16	22,274.58	8.8%
OASDI/Medicare/Alternative		3301-3302	7,390.37	7,437.82	0.6%
Health and Welfare Benefits		3401-3402	17,358.12	18,399.61	6.0%
Unemployment Insurance		3501-3502	48.29	1,195.89	2376.5%
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			45,273.94	49,307.90	8.9%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,269.45	2,448.00	-66.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,269.45	2,448.00	-66.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			151,467.07	148,982.36	-1.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	18,043.16	4,800.00	-73.4%
5) TOTAL, REVENUES			18,043.16	4,800.00	-73.4%
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		151,467.07	148,982.36	-1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			151,467.07	148,982.36	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(133,423.91)	(144,182.36)	8.1%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,423.91)	(144,182.36)	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	752,743.61	619,319.70	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,743.61	619,319.70	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,743.61	619,319.70	-17.7%
2) Ending Balance, June 30 (E + F1e)					
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	618,045.28	473,862.92	-23.3%
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)					
OC Educational Investment Pool Fair Value	0000	9780	1,274.42	1,274.42	0.0%
OC Educational Investment Pool Fair Value	0000	9780		1,274.42	
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	618,045.28	473,862.92
Total, Restricted Balance		<u>618,045.28</u>	<u>473,862.92</u>

Bond Interest and Redemption Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,296.00	1,908,479.00	325.7%
3) Other State Revenue		8300-8599	92,767.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,574,884.00	5,850,399.00	-81.5%
5) TOTAL, REVENUES			32,115,947.00	7,758,878.00	-75.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,950,499.00	27,183,191.00	-9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,950,499.00	27,183,191.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,165,448.00	(19,424,313.00)	-997.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,862,394.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,862,394.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,765,498.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,765,498.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,930,946.00	(19,424,313.00)	-427.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,358,532.00	41,324,820.00	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,358,532.00	41,324,820.00	16.9%
d) Other Restatements		9795	35,342.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,393,874.00	41,324,820.00	16.8%
2) Ending Balance, June 30 (E + F1e)			41,324,820.00	21,900,507.00	-47.0%
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	41,324,820.00	21,900,507.00	-47.0%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,294,503.00		
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	30,317.00		
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			41,324,820.00		
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)			41,324,820.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	448,296.00	1,908,479.00	325.7%
TOTAL, FEDERAL REVENUE			448,296.00	1,908,479.00	325.7%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	92,767.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			92,767.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	28,067,470.00	4,624,979.00	-83.5%
Unsecured Roll		8612	2,176,779.00	0.00	-100.0%
Prior Years' Taxes		8613	613,196.00	586,557.00	-4.3%
Supplemental Taxes		8614	541,999.00	121,904.00	-77.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	175,440.00	516,959.00	194.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,574,884.00	5,850,399.00	-81.5%
TOTAL, REVENUES			32,115,947.00	7,758,878.00	-75.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	14,102,328.00	12,654,945.00	-10.3%
Bond Interest and Other Service Charges		7434	15,848,171.00	14,528,246.00	-8.3%
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)			29,950,499.00	27,183,191.00	-9.2%
TOTAL, EXPENDITURES			29,950,499.00	27,183,191.00	-9.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,862,394.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,862,394.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,862,394.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,862,394.00	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	3,765,498.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,765,498.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,765,498.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	448,296.00	1,908,479.00	325.7%
3) Other State Revenue		8300-8599	92,767.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,574,884.00	5,850,399.00	-81.5%
5) TOTAL, REVENUES			32,115,947.00	7,758,878.00	-75.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	29,950,499.00	27,183,191.00	-9.2%
10) TOTAL, EXPENDITURES			29,950,499.00	27,183,191.00	-9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,165,448.00	(19,424,313.00)	-997.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,862,394.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,862,394.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,765,498.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,765,498.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,930,946.00	(19,424,313.00)	-427.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,358,532.00	41,324,820.00	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,358,532.00	41,324,820.00	16.9%
d) Other Restatements		9795	35,342.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,393,874.00	41,324,820.00	16.8%
2) Ending Balance, June 30 (E + F1e)			41,324,820.00	21,900,507.00	-47.0%
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			41,324,820.00	21,900,507.00	-47.0%
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	41,324,820.00	21,900,507.00
Total, Restricted Balance		41,324,820.00	21,900,507.00

Debt Service Fund



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,012,150.02	804,690.00	-20.5%
5) TOTAL, REVENUES			1,012,150.02	804,690.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,600,904.73	7,691,378.07	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,600,904.73	7,691,378.07	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,588,754.71)	(6,886,688.07)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,753,247.85	6,941,188.07	2.8%
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			6,753,247.85	6,941,188.07	2.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,493.14	54,500.00	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,464,714.66	4,629,207.80	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,464,714.66	4,629,207.80	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,464,714.66	4,629,207.80	3.7%
2) Ending Balance, June 30 (E + F1e)			4,629,207.80	4,683,707.80	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,614,339.06	4,654,339.06	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,868.74	29,368.74	97.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	124.51		
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	4,600,300.51		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	394,154.75		
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			4,994,579.77		
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	365,371.97		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			365,371.97		
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)			4,629,207.80		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	138,661.55	54,500.00	-60.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	60,104.27	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	813,384.20	750,190.00	-7.8%
TOTAL, OTHER LOCAL REVENUE			1,012,150.02	804,690.00	-20.5%
TOTAL, REVENUES			1,012,150.02	804,690.00	-20.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,085,493.01	1,977,243.36	-5.2%
Other Debt Service - Principal		7439	5,515,411.72	5,714,134.71	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,600,904.73	7,691,378.07	1.2%
TOTAL, EXPENDITURES			7,600,904.73	7,691,378.07	1.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,753,247.85	6,941,188.07	2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,753,247.85	6,941,188.07	2.8%
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)			6,753,247.85	6,941,188.07	2.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,012,150.02	804,690.00	-20.5%
5) TOTAL, REVENUES			1,012,150.02	804,690.00	-20.5%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,600,904.73	7,691,378.07	1.2%
10) TOTAL, EXPENDITURES			7,600,904.73	7,691,378.07	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,588,754.71)	(6,886,688.07)	4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,753,247.85	6,941,188.07	2.8%
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			6,753,247.85	6,941,188.07	2.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			164,493.14	54,500.00	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,464,714.66	4,629,207.80	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,464,714.66	4,629,207.80	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,464,714.66	4,629,207.80	3.7%
2) Ending Balance, June 30 (E + F1e)			4,629,207.80	4,683,707.80	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,614,339.06	4,654,339.06	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,868.74	29,368.74	97.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	4,614,339.06	4,654,339.06
Total, Restricted Balance		<u>4,614,339.06</u>	<u>4,654,339.06</u>

Self-Insurance Fund



Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,953,976.84	14,735,327.66	-17.9%
5) TOTAL, REVENUES			17,954,056.84	14,735,327.66	-17.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	784.94	0.00	-100.0%
2) Classified Salaries		2000-2999	623,312.38	597,159.09	-4.2%
3) Employee Benefits		3000-3999	7,959,298.69	10,240,628.69	28.7%
4) Books and Supplies		4000-4999	42,621.78	16,430.00	-61.5%
5) Services and Other Operating Expenses		5000-5999	8,421,324.78	8,515,555.00	1.1%
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			17,047,342.57	19,369,772.78	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			906,714.27	(4,634,445.12)	-611.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,200.57	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			(9,200.57)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			897,513.70	(4,634,445.12)	-616.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,348,161.23	42,571,223.93	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,348,161.23	42,571,223.93	5.5%
d) Other Restatements		9795	1,325,549.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,673,710.23	42,571,223.93	2.2%
2) Ending Net Position, June 30 (E + F1e)			42,571,223.93	37,936,778.81	-10.9%
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			42,571,223.93	37,936,778.81	-10.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,705,395.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	89,962.23		
b) in Banks		9120	713,527.06		
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	4,549,703.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,272,006.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	152,558.00		
8) Other Current Assets		9340	0.00		
9) 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		
10) TOTAL, ASSETS			58,183,152.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,579,025.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,902.56		
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) Capital 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			15,611,928.40		
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)			42,571,223.93		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	80.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	383,678.32	314,000.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	89,962.23	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,616,733.70	4,421,327.66	-21.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,863,602.59	10,000,000.00	-15.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,953,976.84	14,735,327.66	-17.9%
TOTAL, REVENUES			17,954,056.84	14,735,327.66	-17.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	784.94	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			784.94	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	369.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	241,470.95	217,059.21	-10.1%
Clerical, Technical and Office Salaries		2400	381,472.18	380,099.88	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			623,312.38	597,159.09	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	206.76	0.00	-100.0%
PERS		3201-3202	127,346.04	136,809.16	7.4%
OASDI/Medicare/Alternative		3301-3302	46,011.62	45,682.69	-0.7%
Health and Welfare Benefits		3401-3402	(1,362,549.51)	50,791.79	-103.7%
Unemployment Insurance		3501-3502	303.21	7,345.05	2322.4%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	9,147,980.57	10,000,000.00	9.3%
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			7,959,298.69	10,240,628.69	28.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,951.25	11,330.00	-5.2%
Noncapitalized Equipment		4400	30,670.53	5,100.00	-83.4%
TOTAL, BOOKS AND SUPPLIES			42,621.78	16,430.00	-61.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	758.40	1,000.00	31.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,299,402.05	4,425,000.00	2.9%
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 - Interfund		5750	3,017.75	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,118,097.08	4,089,255.00	-0.7%
Communications		5900	49.50	300.00	506.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,421,324.78	8,515,555.00	1.1%
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			17,047,342.57	19,369,772.78	13.6%

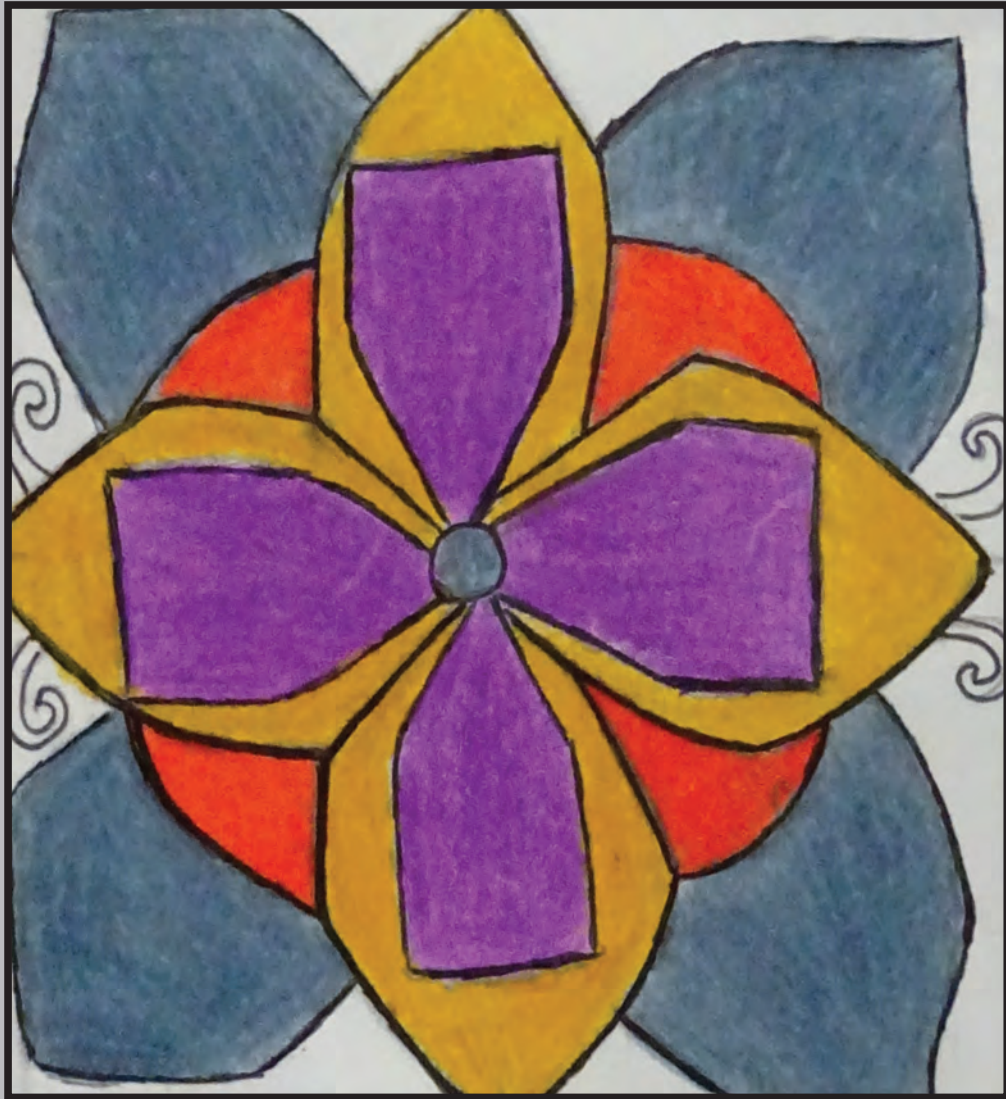
Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	9,200.57	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,200.57	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,200.57)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	80.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	17,953,976.84	14,735,327.66	-17.9%
5) TOTAL, REVENUES			17,954,056.84	14,735,327.66	-17.9%
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		17,047,342.57	19,369,772.78	13.6%
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			17,047,342.57	19,369,772.78	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			906,714.27	(4,634,445.12)	-611.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,200.57	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			(9,200.57)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			897,513.70	(4,634,445.12)	-616.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,348,161.23	42,571,223.93	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,348,161.23	42,571,223.93	5.5%
d) Other Restatements		9795	1,325,549.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,673,710.23	42,571,223.93	2.2%
2) Ending Net Position, June 30 (E + F1e)			42,571,223.93	37,936,778.81	-10.9%
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	42,571,223.93	37,936,778.81	-10.9%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Retiree Benefit Fund



Artwork created by a Santa Ana Unified School District student from Lorin Griset Academy

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	139.13	250.00	79.7%
5) TOTAL, REVENUES			139.13	250.00	79.7%
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	11,417,457.04	10,000,008.00	-12.4%
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			11,417,457.04	10,000,008.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,417,317.91)	(9,999,758.00)	-12.4%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,417,317.91)	(9,999,758.00)	-12.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,428.21	38,596,110.30	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,428.21	38,596,110.30	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,428.21	38,596,110.30	-22.8%
2) Ending Net Position, June 30 (E + F1e)			38,596,110.30	28,596,352.30	-25.9%
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			38,596,110.30	28,596,352.30	-25.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,525.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	27.21		
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	6.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			38,596,110.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.16		
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) Capital 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			0.16		
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)			38,596,110.30		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	111.92	250.00	123.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	27.21	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			139.13	250.00	79.7%
TOTAL, REVENUES			139.13	250.00	79.7%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,417,457.04	10,000,008.00	-12.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,417,457.04	10,000,008.00	-12.4%
TOTAL, EXPENSES			11,417,457.04	10,000,008.00	-12.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	139.13	250.00	79.7%
5) TOTAL, REVENUES			139.13	250.00	79.7%
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		11,417,457.04	10,000,008.00	-12.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,417,457.04	10,000,008.00	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,417,317.91)	(9,999,758.00)	-12.4%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(11,417,317.91)	(9,999,758.00)	-12.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,428.21	38,596,110.30	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,428.21	38,596,110.30	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,428.21	38,596,110.30	-22.8%
2) Ending Net Position, June 30 (E + F1e)			38,596,110.30	28,596,352.30	-25.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	38,596,110.30	28,596,352.30	-25.9%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Supplemental Information



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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	21.07	0.00	-100.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			21.07	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)					
			21.07	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	21.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	21.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	21.07	New
2) Ending Net Position, June 30 (C + D1e)			21.07	21.07	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	21.07	21.07	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	10,474.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	21.07		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4.94		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			10,500.99		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	10,479.92		
4) TOTAL, LIABILITIES			10,479.92		
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)			21.07		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21.07	0.00	-100.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			21.07	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	2020-21 Unaudited Actuals	2021-22 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	21.07	0.00	-100.0%
5) TOTAL, REVENUES			21.07	0.00	-100.0%
			#N/A		
B. EXPENDITURES (Objects 1000-7999)			#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)			21.07	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	2020-21 Unaudited Actuals	2021-22 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)			21.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	21.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	21.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	21.07	New
2) Ending Balance, June 30 (E + F1e)			21.07	21.07	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	2020-21 Unaudited Actuals	2021-22 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	21.07	21.07	0.0%
d) Unappropriated Net Assets		9790			

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)					
			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	3,217.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			3,217.89		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	3,217.89		
4) TOTAL, LIABILITIES			3,217.89		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
			#N/A		
B. EXPENDITURES (Objects 1000-7999)			#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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					#N/A
Revolving Cash		9711	0.00		
Stores		9712	0.00		

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
d) Unappropriated Net Assets		9790			

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2020-21 Unaudited Actuals			2021-22 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)	43,669.70	43,669.70	43,665.24	41,317.45	41,191.28	43,621.19
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)	43,669.70	43,669.70	43,665.24	41,317.45	41,191.28	43,621.19
5. District Funded County Program ADA						
a. County Community Schools	84.86	84.86	84.86	84.86	84.86	84.86
b. Special Education-Special Day Class	39.26	39.26	39.26	39.26	39.26	39.26
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.69	5.69	5.69	5.69	5.69	5.69
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)	129.81	129.81	129.81	129.81	129.81	129.81
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	43,799.51	43,799.51	43,795.05	41,447.26	41,321.09	43,751.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 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	2020-21 Unaudited Actuals			2021-22 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	344.15	344.15	344.15	346.09	346.09	346.09
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)	344.15	344.15	344.15	346.09	346.09	346.09
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	344.15	344.15	344.15	346.09	346.09	346.09

	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	149,214,470.00	2,789,221.00	152,003,691.00			152,003,691.00
Work in Progress	48,563,930.49	622,639.51	49,186,570.00	58,503,837.00	19,395,887.00	88,294,520.00
Total capital assets not being depreciated	197,778,400.49	3,411,860.51	201,190,261.00	58,503,837.00	19,395,887.00	240,298,211.00
Capital assets being depreciated:						
Land Improvements	53,619,521.37	67,787,047.63	121,406,569.00	801,796.00		122,208,365.00
Buildings	737,704,046.67	350,936,685.33	1,088,640,732.00	18,594,091.00		1,107,234,823.00
Equipment	45,679,021.23	(10,336,526.23)	35,342,495.00	841,471.00		36,183,966.00
Total capital assets being depreciated	837,002,589.27	408,387,206.73	1,245,389,796.00	20,237,358.00	0.00	1,265,627,154.00
Accumulated Depreciation for:						
Land Improvements	(36,526,478.75)	(13,973,349.25)	(50,499,828.00)	(4,607,868.00)		(55,107,696.00)
Buildings	(246,847,184.33)	(44,938,548.67)	(291,785,733.00)	(22,069,731.00)		(313,855,464.00)
Equipment	(35,880,889.36)	11,055,220.36	(24,825,669.00)	(1,536,670.00)		(26,362,339.00)
Total accumulated depreciation	(319,254,552.44)	(47,856,677.56)	(367,111,230.00)	(28,214,269.00)	0.00	(395,325,499.00)
Total capital assets being depreciated, net	517,748,036.83	360,530,529.17	878,278,566.00	(7,976,911.00)	0.00	870,301,655.00
Governmental activity capital assets, net	715,526,437.32	363,942,389.68	1,079,468,827.00	50,526,926.00	19,395,887.00	1,110,599,866.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	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

FEDERAL PROGRAM NAME	A, Basic Grants Low Income and Neglected	TITLE 1	REGULAR MIGRANT ED	CORE SET ASIDE	FAMILY AND COMMUNITY WORKERS	MIGRANT ED EVEN START (MEES)	ESSA: CSI LEA FUNDING
FEDERAL CATALOG NUMBER	84.01		84.0111				
RESOURCE CODE	3010	3010	3060	3090	3092	3110	3182
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Fund 01	FUND 09	FUND 01	FUND 01	FUND 01		
AWARD							
1. Prior Year Carryover	6,967,834.99	8,424.13					844,564.88
2. a. Current Year Award	16,711,266.67	73,654.19	487,191.50	1,341,364.53	836,273.61	77,485.50	710,188.00
b. Transferability (ESSA)							
c. Other Adjustments	9,582.00						
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	16,720,848.67	73,654.19	487,191.50	1,341,364.53	836,273.61	77,485.50	710,188.00
3. Required Matching Funds/Other	0.00						
4. Total Available Award	23,688,683.66	82,078.32	487,191.50	1,341,364.53	836,273.61	77,485.50	1,554,752.88
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	827,670.38						
6. Cash Received in Current Year	10,168,919.30	29,737.30	424,517.79	1,341,364.53	836,273.61	72,875.28	957,648.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	10,996,589.68	29,737.30	0.00	1,341,364.53	836,273.61	0.00	382,266.80
EXPENDITURES							
9. Donor-Authorized Expenditures	11,140,185.01	29,737.30	424,517.79	1,341,364.53	836,273.61	72,875.28	957,648.62
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,140,185.01	29,737.30	424,517.79	1,341,364.53	836,273.61	72,875.28	957,648.62
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)	(143,595.33)	0.00	(424,517.79)	0.00	0.00	(72,875.28)	(575,381.82)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	143,595.33		424,517.79			72,875.28	575,381.82
14. Unused Grant Award Calculation (line 4 minus line 9)	12,548,498.65	52,341.02	62,673.71	0.00	0.00	4,610.22	597,104.26
15. If Carryover is allowed, enter line 14 amount here	12,548,498.65	52,341.02	0.00	0.00	0.00	0.00	597,104.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,140,185.01	29,737.30	424,517.79	1,341,364.53	836,273.61	72,875.28	957,648.62

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ESSER Funds	ESSER Funds	ESSER II Funds	ESSER II Funds	ESSER III Funds	ESSER III Funds	ESSER III Funds	ARP Act Funds
1. Prior Year Carryover								
2. a. Current Year Award	14,390,742.94	116,452.06	59,533,454.00	474,465.00	106,657,097.13	863,085.27	26,664,274.68	
b. Transferability (ESSA)	(229,464.78)							
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,161,278.16	116,452.06	59,533,454.00	474,465.00	106,657,097.13	863,085.27	26,664,274.68	
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	14,161,278.16	116,452.06	59,533,454.00	474,465.00	106,657,097.13	863,085.27	26,664,274.68	
REVENUES								
5. Unearned Revenue Deferred from Prior Year								
6. Cash Received in Current Year	5,319,758.71	108,179.29	0.00	0.00	0.00	0.00	0.00	
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	5,319,758.71	108,179.29	0.00	0.00	0.00	0.00	0.00	
EXPENDITURES								
9. Donor-Authorized Expenditures	5,821,351.82	13,427.00	15,139,560.42	92,173.88				
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	5,821,351.82	13,427.00	15,139,560.42	92,173.88	0.00	0.00	0.00	
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(501,593.11)	94,752.29	(15,139,560.42)	(92,173.88)	0.00	0.00	0.00	
a. Unearned Revenue		94,752.29						
b. Accounts Payable								
c. Accounts Receivable	731,057.89		15,139,560.42	92,173.88				
14. Unused Grant Award Calculation (line 4 minus line 9)	8,339,926.34	103,025.06	44,393,893.58	382,291.12	106,657,097.13	863,085.27	26,664,274.68	
15. If Carryover is allowed, enter line 14 amount here	8,339,926.30	103,025.06	44,393,893.58	382,291.12	106,657,097.13	863,085.27	26,664,274.68	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,050,816.60	13,427.00	15,139,560.42	92,173.88	0.00	0.00	0.00	

2020-21 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ARP Act Funds	Governor's Emergency Education Relief	Governor's Emergency Education Relief	Coronavirus Relief Fund	Coronavirus Relief Fund	IDEA LOCAL ASSISTANCE	IDEA PRIVATE SCHOOL CALCULATION
FEDERAL CATALOG NUMBER						84.075	
RESOURCE CODE	3214	3215	3215	3220	3220	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)	Fund 09	Fund 01	Fund 09	Fund 01	Fund 09		
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	215,771.32	2,937,172.00	16,100.00	51,630,289.00	337,504.00	9,517,750.00	12,889.18
b. Transferability (ESSA)				(2,076,031.51)		(12,889.18)	
c. Other Adjustments							
d. Adj Curr Yr Award	215,771.32	2,937,172.00	16,100.00	49,554,257.49	337,504.00	9,504,860.82	12,889.18
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	215,771.32	2,937,172.00	16,100.00	49,554,257.49	337,504.00	9,504,860.82	12,889.18
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	1,163,027.00		51,630,289.00	337,504.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	1,163,027.00	0.00	51,630,289.00	337,504.00	0.00	0.00
EXPENDITURES							
9. Donor-authorized Expenditures		2,421,621.22	6,416.04	49,554,257.49	337,504.00	9,504,860.82	12,889.18
10. Non Donor-authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	2,421,621.22	6,416.04	49,554,257.49	337,504.00	9,504,860.82	12,889.18
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	(1,258,594.22)	(6,416.04)	2,076,031.51	0.00	(9,504,860.82)	(12,889.18)
a. Unearned Revenue							
b. Accounts Payable		1,258,594.22	6,416.04			9,504,860.82	12,889.18
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	215,771.32	515,550.78	9,683.96	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	215,771.32	515,550.78	9,683.96			0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	2,421,621.22	6,416.04	51,630,289.00	337,504.00	9,504,860.82	12,889.18

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA PRESCHOOL FEDERAL	IDEA MENTAL HEALTH	PRESCHOOL STAFF DEVELOPMENT	EARLY EDUCATION PROGRAM	ALTERNATIVE DISPUTE RESOLUTION	TRANSITION PARTNERSHIP PROGRAM	TITLE I PART C SECTION 131 CARL PERKINS
FEDERAL CATALOG NUMBER	84.173A	84.027A	84.173A		84.027A		84.048A
RESOURCE CODE	3315	3327	3345	3385	3395	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			4,831.89		14,601.00		
2. a. Current Year Award	346,321.00	565,829.00	2,650.00	282,678.00	94,287.00	437,487.00	440,645.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	346,321.00	565,829.00	2,650.00	282,678.00	94,287.00	437,487.00	440,645.00
3. Required Matching Funds/Other							
4. Total Available Award	346,321.00	565,829.00	7,481.89	282,678.00	108,888.00	437,487.00	440,645.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	0.00	2,536.89	0.00	0.00	201,589.31	74,458.00
7. Contributed Matching Funds					0.00		
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	2,536.89	0.00	0.00	201,589.31	74,458.00
EXPENDITURES							
9. Donor-Authorized Expenditures	346,321.00	565,829.00	4,819.34	282,678.00	0.00	399,457.39	440,645.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	346,321.00	565,829.00	4,819.34	282,678.00	0.00	399,457.39	440,645.00
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)	(346,321.00)	(565,829.00)	(2,282.45)	(282,678.00)	0.00	(197,868.08)	(366,187.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	346,321.00	565,829.00	2,282.45	282,678.00	0.00	197,868.08	366,187.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,662.55	0.00	108,888.00	38,029.61	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	2,662.55	0.00	108,888.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	346,321.00	565,829.00	4,819.34	282,678.00	0.00	399,457.39	440,645.00

FEDERAL PROGRAM NAME	NCLB TITLE II	ESSA TITLE IV, PART A	ESSA TITLE III, IMMIGRANT ED	NCLB TITLE III LEP	HEAD START	VENTO HOMELESS CHILDREN	IRVINE MATHEMATICS (UCI)
FEDERAL CATALOG NUMBER	84.367A			84.287	93.575	84.196	
RESOURCE CODE	4035	4127	4201	4203	5210	5630	5858
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	445,974.74	1,857,944.18	90,839.91	2,660,003.04		3,376.70	
2. a. Current Year Award	1,927,344.00	1,338,476.00		2,081,315.00	4,314,172.00	270,000.00	170,206.80
b. Transferability (ESSA)							
c. Other Adjustments			15,925.00	251,996.32	(53,059.57)		(1,909.92)
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,927,344.00	1,338,476.00	15,925.00	2,333,311.32	4,261,112.43	270,000.00	168,296.88
3. Required Matching Funds/Other					53,059.57		
4. Total Available Award	2,373,318.74	3,196,420.18	106,764.91	4,993,314.36	4,314,172.00	273,376.70	168,296.88
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	154,516.74		106,764.91	1,375,007.36			
6. Cash Received in Current Year	1,733,533.00	2,391,453.18		161,665.00	2,772,546.59	246,376.70	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,888,049.74	2,391,453.18	106,764.91	1,536,672.36	2,772,546.59	246,376.70	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,935,426.08	1,430,928.58		2,408,789.86	4,196,886.94	273,376.70	168,296.88
10. Non Donor-Authorized Expenditures					53,059.57		
11. Total Expenditures (lines 9 & 10)	1,935,426.08	1,430,928.58	0.00	2,408,789.86	4,249,946.51	273,376.70	168,296.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(47,376.34)	960,524.60	106,764.91	(872,117.50)	(1,424,340.35)	(27,000.00)	(168,296.88)
a. Unearned Revenue		960,524.60	106,764.91				
b. Accounts Payable	47,376.64			872,117.50	1,424,340.35	27,000.00	168,296.88
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	437,892.66	1,765,491.60	106,764.91	2,584,524.50	117,285.06	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	437,892.66	1,765,491.60	106,764.91	2,584,524.50	0.00		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,935,426.38	1,430,928.58	0.00	2,408,789.86	4,196,886.94	273,376.70	168,296.88

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Santa Ana Unified
Orange County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	21ST CENTURY ASSETS	COMMUNITY LEARNING CENTERS	COPS OFFICE SCHOOL	TOTAL
1. Prior Year Carryover	173,631.20	155,418.22	500,000.00	13,727,444.88
2. a. Current Year Award	1,300,000.00	990,379.93	0.00	308,166,261.31
b. Transferability (ESSA)				0.00
c. Other Adjustments				(2,095,851.64)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,300,000.00	990,379.93	0.00	306,070,409.67
3. Required Matching Funds/Other				53,059.57
4. Total Available Award (sum lines 1, 2d, & 3)	1,473,631.20	1,145,798.15	500,000.00	319,850,914.12
REVENUES				
5. Unearned Revenue Deferred from Prior Year			0.00	2,463,959.39
6. Cash Received in Current Year	1,156,131.20	650,608.18	0.00	80,708,217.59
7. Contributed Matching Funds			0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,156,131.20	650,608.18	0.00	83,172,176.98
EXPENDITURES				
9. Donor-authorized Expenditures	1,145,731.63	936,992.65	209,552.05	112,452,395.11
10. Non Donor-Authorized Expenditures				53,059.57
11. Total Expenditures (lines 9 & 10)	1,145,731.63	936,992.65	209,552.05	112,505,454.68
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)	10,399.57	(286,384.47)	(209,552.05)	(29,280,218.13)
a. Unearned Revenue	10,399.57			1,172,441.37
b. Accounts Payable				0.00
c. Accounts Receivable		286,384.47	209,552.05	32,758,156.09
14. Unused Grant Award Calculation (line 4 minus line 9)	327,899.57	208,805.50	290,447.95	207,398,519.01
15. If Carryover is allowed, enter line 14 amount here	327,899.57	208,805.50	377,174.95	207,262,637.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,145,731.63	936,992.65	209,552.05	114,757,891.70

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STATE PROGRAM NAME	(TEACHER RESIDENCY CAPACITY-TRC10)	(TEACHER RESIDENCY CAPACITY-TRC22)	LOCAL SOLUTIONS (LS227)	TEACHER RESIDENCY GRANT (TR22)	PROP 47 GRANT	CL SCHOOL EMPLOYEE GRANT	AFTER SCHOOL EDUCATION & SAFETY (ASES)
RESOURCE CODE	57	58	59	60	71	724	6010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01
AWARD							
1. Prior Year Carryover	38,823.49	34,400.39	160,000.00	333,398.36	2,480,098.25	0.00	
2. a. Current Year Award				320,000.00	0.00	80,000.00	8,808,826.88
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	320,000.00	0.00	80,000.00	8,808,826.88
3. Required Matching Funds/Other					0.00		2,316,657.55
4. Total Available Award (sum lines 1, 2c, & 3)	38,823.49	34,400.39	160,000.00	653,398.36	2,480,098.25	80,000.00	11,125,484.43
REVENUES							
5. Unearned Revenue Deferred from Prior Year	33,823.49	29,400.39	144,000.00	333,398.36			
6. Cash Received in Current Year				288,000.00	0.00	80,000.00	8,087,747.47
7. Contributed Matching Funds							2,316,657.55
8. Total Available (sum lines 5, 6, & 7)	33,823.49	29,400.39	144,000.00	621,398.36	0.00	80,000.00	10,404,405.02
EXPENDITURES							
9. Donor-Authorized Expenditures	5,582.46	5,681.05	33,082.85	255,728.58	449,702.30	80,000.00	11,125,484.43
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,582.46	5,681.05	33,082.85	255,728.58	449,702.30	80,000.00	11,125,484.43
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)	28,241.03	23,719.34	110,917.15	365,669.78	(449,702.30)	0.00	(721,079.41)
a. Unearned Revenue	28,241.03	23,719.34	110,917.15	365,669.78			
b. Accounts Payable							
c. Accounts Receivable					449,702.30		721,079.41
14. Unused Grant Award Calculation (line 4 minus line 9)	33,241.03	28,719.34	126,917.15	397,669.78	2,030,395.95	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	33,241.03	28,719.34	126,917.15	397,669.78	2,030,395.95		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,582.46	5,681.05	33,082.85	255,728.58	449,702.30	80,000.00	8,808,826.88

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STATE PROGRAM NAME	AFTER SCHOOL EDUCATION & SAFETY (ASES)	SAFETY (ASES) KIDS CODE PILOT PROGRAM	CHILD DEV: PREK & FAM LITERACY PROG SUPPORT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	MIDDLE SCHOOL FOUND. - LATHROP	LIGHTHOUSE ACADEMY PROJECT
RESOURCE CODE	6010	6011	6052	6105	6127	6385	6385
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 01	FUND 12	FUND 12	FUND 12	LATHROP INT.	VALLEY HS
AWARD							
1. Prior Year Carryover		145,783.19					15,000.00
2. a. Current Year Award	177,559.20	87,000.00	20,000.00	10,312,869.00	498,448.50	25,000.00	
b. Other Adjustments				(1,642,216.52)	(416,448.37)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	177,559.20	87,000.00	20,000.00	8,670,652.48	82,000.13	25,000.00	0.00
3. Required Matching Funds/Other				897.11			
4. Total Available Award (sum lines 1, 2c, & 3)	177,559.20	232,783.19	20,000.00	8,671,549.59	82,000.13	25,000.00	15,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		145,783.19					
6. Cash Received in Current Year	0.00	43,500.00	445.00	7,917,427.11	434,448.50	22,500.00	15,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	189,283.19	445.00	7,917,427.11	434,448.50	22,500.00	15,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	177,559.20	129,722.90	20,000.00	8,671,549.59	82,000.13	0.00	3,919.46
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	177,559.20	129,722.90	20,000.00	8,671,549.59	82,000.13	0.00	3,919.46
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(177,559.20)	59,560.29	(19,555.00)	(754,122.48)	352,448.37	22,500.00	11,080.54
a. Unearned Revenue		59,560.29			352,448.37	22,500.00	11,080.54
b. Accounts Payable							
c. Accounts Receivable	177,559.20		19,555.00	754,122.48			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	103,060.29	0.00	0.00	0.00	25,000.00	11,080.54
15. If Carryover is allowed, enter line 14 amount here						25,000.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	177,559.20	129,722.90	20,000.00	8,671,549.59	82,000.13	0.00	3,919.46

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STATE GRANT AWARDS,
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STATE PROGRAM NAME	CPA LIGHTHOUSE MIDDLE SCHOOL FOUND. - CARR	CPA LIGHTHOUSE MIDDLE SCHOOL FOUND. - VILLA	LIGHTHOUSE ACADEMY PROJECT	CTE INCENTIVE GRANT	CTE INCENTIVE GRANT	CTE INCENTIVE GRANT	CTE INCENTIVE GRANT	WORKABILITY
RESOURCE CODE	6385	6385	6386	6387	6387	6387	6387	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	CARR INT.	VILLA INT.	VALLEY HS					
AWARD								
1. Prior Year Carryover	45,534.40	32,063.71		789,022.98				19,962.85
2. a. Current Year Award	4,800.00	4,800.00	16,446.00		1,068,854.00		985,522.00	333,600.00
b. Other Adjustments								
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,800.00	4,800.00	16,446.00	0.00	1,068,854.00		985,522.00	333,600.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2c, & 3)	50,334.40	36,863.71	16,446.00	789,022.98	1,068,854.00		985,522.00	353,562.85
REVENUES								
5. Unearned Revenue Deferred from Prior Year								
6. Cash Received in Current Year	4,800.00	4,800.00	16,446.00	12,410.38	961,969.00		886,522.00	0.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	4,800.00	4,800.00	16,446.00	12,410.38	961,969.00		886,522.00	0.00
EXPENDITURES								
9. Donor-Authorized Expenditures	50,334.40	36,863.71	0.00	789,022.98	613,202.65		0.00	311,247.15
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	50,334.40	36,863.71	0.00	789,022.98	613,202.65		0.00	311,247.15
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)	(45,534.40)	(32,063.71)	16,446.00	(776,612.60)	348,766.35		886,522.00	(311,247.15)
a. Unearned Revenue					348,766.35		886,522.00	
b. Accounts Payable								
c. Accounts Receivable	45,534.40	32,063.71		776,612.60				311,247.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	16,446.00	0.00	455,651.35		985,522.00	42,315.70
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	455,651.35		985,522.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	50,334.40	36,863.71	16,446.00	789,022.98	613,202.65		0.00	311,247.15

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STATE PROGRAM NAME	EDUCATION ACADEMY CENTURY (0434)	CPA GRANT: GLOBAL ACADEMY (0190)	CPA GRANT: E BUSINESS ACADEMY (0473)	PROGRAMS - SPECIALIZED SECONDARY	PROGRAMS - SPECIALIZED SECONDARY	PROGRAMS - SPECIALIZED SECONDARY	CA STUDENT AUTHOR PROGRAM
RESOURCE CODE	7220	7220	7220	7370	7370	7370	7810
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	7220	7221	7225	SAHS COHORT 4	SGHS COHORT 6	SBHS COHORT 8	7856
AWARD							
1. Prior Year Carryover	29,813.53	72,628.96	14,611.56	68,404.75	17,146.96		38,491.80
2. a. Current Year Award	77,670.00	77,670.00	77,670.00	35,000.00	100,000.00	35,000.00	
b. Other Adjustments	2,160.00	2,160.00	2,160.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	79,830.00	79,830.00	79,830.00	35,000.00	100,000.00	35,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	109,643.53	152,458.96	94,441.56	103,404.75	117,146.96	35,000.00	38,491.80
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	68,648.53	104,559.96	53,446.56	35,000.00	100,000.00	26,250.00	34,491.80
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	68,648.53	104,559.96	53,446.56	35,000.00	100,000.00	26,250.00	34,491.80
EXPENDITURES							
9. Donor-Authorized Expenditures	38,737.35	100,714.51	23,445.42	103,404.75	117,146.96	0.00	38,491.80
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	38,737.35	100,714.51	23,445.42	103,404.75	117,146.96	0.00	38,491.80
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)	29,911.18	3,845.45	30,001.14	(68,404.75)	(17,146.96)	26,250.00	(4,000.00)
a. Unearned Revenue	29,911.18	3,845.45	30,001.14			26,250.00	
b. Accounts Payable							
c. Accounts Receivable				68,404.75	17,146.96		4,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	70,906.18	51,744.45	70,996.14	0.00	0.00	35,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here	70,906.18	51,744.45	70,996.14	0.00	0.00	35,000.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,737.35	100,714.51	23,445.42	103,404.75	117,146.96	0.00	38,491.80

STATE PROGRAM NAME	KINDER READINESS PROGRAM	TOTAL
RESOURCE CODE	7841	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		4,335,185.18
2. a. Current Year Award	469,600.00	23,616,335.58
b. Other Adjustments	0.00	(2,052,184.89)
c. Adj Curr Yr Award (sum lines 2a & 2b)	469,600.00	21,564,150.69
3. Required Matching Funds/Other		2,317,554.66
4. Total Available Award (sum lines 1, 2c, & 3)	469,600.00	28,216,890.53
REVENUES		
5. Unearned Revenue Deferred from Prior Year		686,405.43
6. Cash Received in Current Year	231,313.07	19,429,725.38
7. Contributed Matching Funds		2,316,657.55
8. Total Available (sum lines 5, 6, & 7)	231,313.07	22,432,788.36
EXPENDITURES		
9. Donor-Authorized Expenditures	382,600.00	23,645,224.63
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	382,600.00	23,645,224.63
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)	(151,286.93)	(1,212,436.27)
a. Unearned Revenue		2,299,432.62
b. Accounts Payable		0.00
c. Accounts Receivable	151,286.93	3,528,314.89
14. Unused Grant Award Calculation (line 4 minus line 9)	87,000.00	4,571,665.90
15. If Carryover is allowed, enter line 14 amount here	87,000.00	4,501,823.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	382,600.00	21,345,013.08

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LOCAL PROGRAM NAME	ASCIP LOSS CONTROL GRANT	AVID OCDE - DESTINATION GRADUATION-HS	AVID OCDE - DESTINATION GRADUATION-INT	IMPROVING TEACHER QUALITY (UCI)	THE CALIFORNIA WELLNESS FOUNDATION	CIRCULOS	EPRIZE PARENT ENGAGEMENT INITIATIVE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9100	9126	9129	9130	9134	9168	9170
AWARD							
1. Prior Year Carryover	(13,926.52)	17,376.21	9,850.00		1,224.99	713,243.93	27,500.00
2. a. Current Year Award		26,400.00	26,400.00	130,879.41		0.00	70,000.00
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)	0.00	26,400.00	26,400.00	130,879.41	0.00	0.00	70,000.00
3. Required Matching Funds/Other	13,926.52						
4. Total Available Award	0.00	43,776.21	36,250.00	130,879.41	1,224.99	713,243.93	97,500.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year		30,576.21	23,050.00		1,224.99		27,500.00
7. Contributed Matching Funds						661,131.20	50,000.00
8. Total Available (sum lines 5, 6, & 7)	0.00	30,576.21	23,050.00	0.00	1,224.99	661,131.20	77,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures		24,244.63	15,588.68	130,879.41	0.00	474,527.26	83,336.57
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	24,244.63	15,588.68	130,879.41	0.00	474,527.26	83,336.57
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	6,331.58	7,461.32	(130,879.41)	1,224.99	186,603.94	(5,836.57)
a. Unearned Revenue		6,331.58	7,461.32		1,224.99	186,603.94	
b. Accounts Payable							
c. Accounts Receivable				130,879.41			5,836.57
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	19,531.58	20,661.32	0.00	1,224.99	238,716.67	14,163.43
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)	0.00	24,244.63	15,588.68	130,879.41	0.00	474,527.26	83,336.57

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

LOCAL PROGRAM NAME	SUMS GRANT (MTSS)	K12 STRONG WORKFORCE (SAUSD) RND 1	K12 STRONG WORKFORCE (SAUSD) RND 2	K12 STRONG WORKFORCE (SAUSD) RND 3	CAPP LEADERSHIP NE	K12 STRONG WORKFORCE (OCDE) RND 1	K12 STRONG WORKFORCE (OCDE) RND 2
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9171	9172	9172	9172	9177	9178	9178
AWARD							
1. Prior Year Carryover	24,790.96	954,909.15			13,402.67		
2. a. Current Year Award			1,517,332.00	1,990,091.00	0.00	577,224.00	154,741.00
b. Other Adjustments							
c. Adj Curr Yr Award		0.00	1,517,332.00	1,990,091.00	0.00	577,224.00	154,741.00
(sum lines 2a & 2b)	0.00						
3. Required Matching Funds/Other							
4. Total Available Award	24,790.96	954,909.15	1,517,332.00	1,990,091.00	13,402.67	577,224.00	154,741.00
(sum lines 1, 2c, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	24,790.96				13,402.67		
6. Cash Received in Current Year		0.00	1,062,132.00	1,393,063.70		577,223.80	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	24,790.96	0.00	1,062,132.00	1,393,063.70	13,402.67	577,223.80	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	24,790.96	352,367.04	0.00	0.00	10,279.25	278,048.75	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	24,790.96	352,367.04	0.00	0.00	10,279.25	278,048.75	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(352,367.04)	1,062,132.00	1,393,063.70	3,123.42	299,175.05	0.00
a. Unearned Revenue		352,367.04	1,062,132.00	1,393,063.70		299,175.05	0.00
b. Accounts Payable					3,123.42		
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	602,542.11	1,517,332.00	1,990,091.00	3,123.42	299,175.25	154,741.00
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)	24,790.96	(352,367.04)	0.00	0.00	10,279.25	278,048.75	0.00

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

Santa Ana Unified
Orange County

LOCAL PROGRAM NAME	OCDE TUPE	OASIS	BREAKTHROUGH SUCCESS	TOTAL
RESOURCE CODE	9010	9010	9010	
REVENUE OBJECT	8677	8699	8699	
LOCAL DESCRIPTION (if any)	9179	9180	9181	
AWARD				
1. Prior Year Carryover	311,157.00			2,059,528.39
2. a. Current Year Award		75,625.00	5,000.00	4,573,692.41
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	0.00	75,625.00	5,000.00	4,573,692.41
3. Required Matching Funds/Other				13,926.52
4. Total Available Award				
(sum lines 1, 2c, & 3)	311,157.00	75,625.00	5,000.00	6,647,147.32
REVENUES				
5. Unearned Revenue Deferred from Prior Year				66,918.62
6. Cash Received in Current Year	62,481.32	75,625.00	0.00	3,935,283.23
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	62,481.32	75,625.00	0.00	4,002,201.85
EXPENDITURES				
9. Donor-Authorized Expenditures	103,821.57	74,866.24	0.00	1,572,750.36
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	103,821.57	74,866.24	0.00	1,572,750.36
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)	(41,340.25)	758.76	0.00	2,429,451.49
a. Unearned Revenue				3,308,359.62
b. Accounts Payable		758.76		3,882.18
c. Accounts Receivable	41,340.25			178,056.23
14. Unused Grant Award Calculation (line 4 minus line 9)	207,335.43	758.76	5,000.00	5,074,396.96
15. If Carryover is allowed, enter line 14 amount here	207,335.43		5,000.00	5,056,351.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	103,821.57	74,866.24	0.00	868,016.28

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

STATE PROGRAM NAME	ROC/P	CHILD DEV RESERVE ACCOUNT	CALIFORNIA CLEAN ENERGY (PROP 39)	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION MASTER PLAN	ADVANCED LEARNING ACADEMY
RESOURCE CODE	808	6130	6230	6300	6300	6300	6500	6500
REVENUE OBJECT	8677	8590	8590	8590	8590	8590	8311	8919
LOCAL DESCRIPTION (if any)		FUND 12	FUND 01	FUND 09	FUND 09	FUND 01	FUND 01	FUND 09
AWARD								
1. Prior Year Restricted Ending Balance		968,239.95	112,412.91	3,918,230.89	76,406.22			
2. a. Current Year Award	96,263.00			3,252,646.23	25,606.37	34,593,759.59		232,211.06
b. Other Adjustments		917.80						
c. Adj Curr Yr Award (sum lines 2a & 2b)	96,263.00	917.80	0.00	3,252,646.23	25,606.37	34,593,759.59		232,211.06
3. Required Matching Funds/Other	3,492,086.98	32,763.54				65,630,995.73		
4. Total Available Award (sum lines 1, 2c, & 3)	3,588,349.98	1,001,921.29	112,412.91	7,170,877.12	102,012.59	100,224,755.32		232,211.06
REVENUES								
5. Cash Received in Current Year	96,263.00	917.80		1,706,602.83	13,436.27	22,094,376.76		0.00
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	1,546,043.40	12,170.10	12,499,382.83		232,211.06
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,546,043.40	12,170.10	12,499,382.83		232,211.06
8. Contributed Matching Funds						65,630,995.73		
9. Total Available (sum lines 5, 7c, & 8)	96,263.00	917.80	0.00	3,252,646.23	25,606.37	100,224,755.32		232,211.06
EXPENDITURES								
10. Donor-Authorized Expenditures	3,588,349.98		112,412.91	3,168,525.66	523.45	100,224,755.32		232,211.06
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	3,588,349.98	0.00	112,412.91	3,168,525.66	523.45	100,224,755.32		232,211.06
RESTRICTED ENDING BALANCE								
13. Current Year (line 4 minus line 10)	0.00	1,001,921.29	0.00	4,002,351.46	101,489.14	0.00		0.00

STATE PROGRAM NAME	SPECIAL ED INFANT FUNDING	MENTAL HEALTH FUNDS	MENTAL HEALTH FUNDS	CLASSIFIED SCHOOL EMPLOYEE PD	CLASSIFIED SCHOOL EMPLOYEE PD	SB117 COVID-19 LEA Response Funds	SB117 COVID-19 LEA Response Funds
RESOURCE CODE	6510	6512	6546	7311	7311	7388	7388
REVENUE OBJECT	8311	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				FUND 01	FUND 09	FUND 01	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance		1,648,074.31			1,097.00	782,586.00	3,496.54
2. a. Current Year Award	440,622.00	0.00	3,123,597.00				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	440,622.00	0.00	3,123,597.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	77,457.33						
4. Total Available Award (sum lines 1, 2c, & 3)	518,079.33	1,648,074.31	3,123,597.00	1,097.00	1,097.00	782,586.00	3,496.54
REVENUES							
5. Cash Received in Current Year	292,121.65	0.00	3,123,597.00			0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	148,500.35	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)	148,500.35	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	77,457.33						
9. Total Available (sum lines 5, 7c, & 8)	518,079.33	0.00	3,123,597.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	518,079.33	1,648,074.31	1,073,485.39	268.20	0.00	510,148.77	3,496.54
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	518,079.33	1,648,074.31	1,073,485.39	268.20	0.00	510,148.77	3,496.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	2,050,111.61	22,556.92	1,097.00	272,437.23	0.00

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STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Prop 98 Learning Loss Mitigation Funds	Prop 98 Learning Loss Mitigation Funds	Prop 98 Learning Loss Mitigation Funds	Opportunities (ELO) Grant (Prop 98 FY 2019)	Opportunities (ELO) Grant (Prop 98 FY 2019)	Expanded Learning Opportunities (ELO)	Expanded Learning Opportunities (ELO)	Expanded Learning Opportunities (ELO)	LOW PERFORMING STUDENTS
RESOURCE CODE	7420	7420	7425	7425	7425	7426	7426	7426	7510
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 09	FUND 01	FUND 09	FUND 09	Fund 01	Fund 09	Fund 09	FUND1
AWARD									
1. Prior Year Restricted Ending Balance	4,443,402.00	31,951.00							592,424.50
2. a. Current Year Award	0.00	0.00	22,668,763.00	175,811.00	175,811.00	3,519,281.00	3,519,281.00	26,320.00	
b. Other Adjustments									
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	22,668,763.00	175,811.00	175,811.00	3,519,281.00	3,519,281.00	26,320.00	0.00
3. Required Matching Funds/Other									
4. Total Available Award (sum lines 1, 2c, & 3)	4,443,402.00	31,951.00	22,668,763.00	175,811.00	175,811.00	3,519,281.00	3,519,281.00	26,320.00	592,424.50
REVENUES									
5. Cash Received in Current Year	4,443,402.00	31,951.00	17,944,195.50	138,879.00	138,879.00	1,993,799.50	1,993,799.50	15,431.00	
6. Amounts Included in Line 5 for Prior Year Adjustments									
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(4,443,402.00)	(31,951.00)	4,724,567.50	36,932.00	36,932.00	1,525,481.50	1,525,481.50	10,889.00	0.00
b. Noncurrent Accounts Receivable									
c. Current Accounts Receivable (line 7a minus line 7b)	(4,443,402.00)	(31,951.00)	4,724,567.50	36,932.00	36,932.00	1,525,481.50	1,525,481.50	10,889.00	0.00
8. Contributed Matching Funds									
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	22,668,763.00	175,811.00	175,811.00	3,519,281.00	3,519,281.00	26,320.00	0.00
EXPENDITURES									
10. Donor-Authorized Expenditures	4,443,402.00	31,951.00	0.00	0.00	0.00	0.00	0.00	0.00	181,759.69
11. Non Donor-Authorized Expenditures									
12. Total Expenditures (line 10 plus line 11)	4,443,402.00	31,951.00	0.00	0.00	0.00	0.00	0.00	0.00	181,759.69
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	0.00	0.00	22,668,763.00	175,811.00	175,811.00	3,519,281.00	3,519,281.00	26,320.00	410,664.81

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

STATE PROGRAM NAME	LOW PERFORMING STUDENTS	ONGOING & MAJOR MAINTENANCE	TOTAL
RESOURCE CODE	7510	8150	
REVENUE OBJECT	8690	8980	
LOCAL DESCRIPTION (if any)	FUND 09	FUND 01	
AWARD			
1. Prior Year Restricted Ending Balance	9,900.00	12,050,280.33	24,661,326.77
2. a. Current Year Award		18,445.00	68,173,325.25
b. Other Adjustments			917.80
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	18,445.00	68,174,243.05
3. Required Matching Funds/Other (sum lines 2a & 2b)		18,127,234.23	87,360,537.81
4. Total Available Award (sum lines 1, 2c, & 3)	9,900.00	30,195,959.56	180,196,107.63
REVENUES			
5. Cash Received in Current Year		18,445.00	51,913,418.31
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	16,260,824.74
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	16,260,824.74
8. Contributed Matching Funds		18,127,234.23	83,835,687.29
9. Total Available (sum lines 5, 7c, & 8)	0.00	18,145,679.23	152,009,930.34
EXPENDITURES			
10. Donor-Authorized Expenditures	9,900.00	22,224,767.86	137,972,111.47
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	9,900.00	22,224,767.86	137,972,111.47
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	7,971,191.70	42,223,996.16

LOCAL PROGRAM NAME	SCHOLARSHIP FOR HIGHER	TWO WAY DIGITAL	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	SANTA ANA PUBLIC SCHOOLS FOUNDATION	TRAFFIC IMPOUND PROGRAM	ED TECH K-12 VOUCHER
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8650	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9005	9040	9050	9051	9067	9078	9094
AWARD							
1. Prior Year Restricted Ending Balance	1,500.00	255,019.47	51,560.35	7,127.79	26,833.12	645.35	138,149.03
2. a. Current Year Award		772,058.00	41,682.50			125.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	772,058.00	41,682.50	0.00	0.00	125.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	1,027,077.47	93,242.85	7,127.79	26,833.12	770.35	138,149.03
REVENUES							
5. Cash Received in Current Year		772,058.00	41,682.50			125.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	50,000.00	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	50,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	772,058.00	41,682.50	0.00	0.00	125.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		506,399.08	52,628.84			744.65	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	506,399.08	52,628.84	0.00	0.00	744.65	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,500.00	520,678.39	40,614.01	7,127.79	26,833.12	25.70	138,149.03

LOCAL PROGRAM NAME	HR LONGEVITY AWARDS	BEGINNING TEACHER BTSA	EMPLOYEE WELLNESS	CELL LEASES	SCE FACILITIES	OC COMMUNITY FOUNDATION	BTSA SPED
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9115	9125	9138	9141	9142	9143	9149
AWARD							
1. Prior Year Restricted Ending Balance	0.00	219,666.27	32,948.38	236,031.43	2,079,507.45	30,032.14	1,578.03
2. a. Current Year Award	700.00	26,911.86	0.00	136,454.79		0.00	
b. Other Adjustments		74,250.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	700.00	101,161.86	0.00	136,454.79	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	700.00	320,828.13	32,948.38	372,486.22	2,079,507.45	30,032.14	1,578.03
REVENUES							
5. Cash Received in Current Year	700.00	101,161.86	0.00			0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	136,454.79	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	136,454.79	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	700.00	101,161.86	0.00	136,454.79	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	600.00	181,516.60	25,749.84	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	600.00	181,516.60	25,749.84	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	100.00	139,311.53	7,198.54	372,486.22	2,079,507.45	30,032.14	1,578.03

LOCAL PROGRAM NAME	TECH REPLACEMENT/ REPAIRS	TECH REPLACEMENT/ REPAIRS ALA	HERITAGE MUSEUM (OC WATER)	INDUCATION MENTOR PROGRAM	CALOPTIMA	MEDI-CAL	DONATIONS SPEECH & DEBATE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9161	FUND 09 9161	9163	9167	9174	9670	9993
AWARD							
1. Prior Year Restricted Ending Balance	49,757.31	3,325.00	0.05	31,198.36	1,261,637.25		13,635.65
2. a. Current Year Award	1,369.50	0.00		50,499.59		2,134,188.60	8,975.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,369.50	0.00	0.00	50,499.59	0.00	2,134,188.60	8,975.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	51,126.81	3,325.00	0.05	81,697.95	1,261,637.25	2,134,188.60	22,610.65
REVENUES							
5. Cash Received in Current Year	1,369.50	0.00		50,499.59	466,666.00	1,494,059.31	8,975.00
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	(466,666.00)	640,129.29	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	(466,666.00)	640,129.29	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,369.50	0.00	0.00	50,499.59	0.00	2,134,188.60	8,975.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	39,536.10	491,793.84	1,596,027.87	2,995.64
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	39,536.10	491,793.84	1,596,027.87	2,995.64
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	51,126.81	3,325.00	0.05	42,161.85	769,843.41	538,160.73	19,615.01

LOCAL PROGRAM NAME	DONATIONS HALL OF FAME WALL	FUNDRAISERS (NON ASB/PTA)	ASB TRANSPORTATION	ASB DONATION CO-CURRICULAR SALARIES	GIFT ACCOUNT	GIFT ACCOUNT ALA	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9995	9996	9997	9998	9999	FUND 09 9999	
AWARD							
1. Prior Year Restricted Ending Balance	10,880.39	120,838.88	76,569.00	12,021.50	761,555.78	489.09	5,422,507.07
2. a. Current Year Award		13,017.45		0.00	171,923.89	0.00	3,357,906.18
b. Other Adjustments				0.00			74,250.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	13,017.45	0.00	0.00	171,923.89	0.00	3,432,156.18
3. Required Matching Funds/Other	2,500.00						2,500.00
4. Total Available Award (sum lines 1, 2c, & 3)	13,380.39	133,856.33	76,569.00	12,021.50	933,479.67	489.09	8,857,163.25
REVENUES							
5. Cash Received in Current Year		13,017.45	0.00	0.00	151,123.89	0.00	3,051,438.10
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	20,800.00	0.00	380,718.08
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	20,800.00	0.00	380,718.08
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	13,017.45	0.00	0.00	171,923.89	0.00	3,432,156.18
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	15,640.94	0.00	0.00	134,850.32	0.00	3,048,483.72
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	0.00	15,640.94	0.00	0.00	134,850.32	0.00	3,048,483.72
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,380.39	118,215.39	76,569.00	12,021.50	798,629.35	489.09	5,808,679.53

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	277,881,270.64	301	14,479.42	303	277,866,791.22	305	6,677,703.40		307	271,189,087.82	309
2000 - Classified Salaries	112,170,750.92	311	693,167.91	313	111,477,583.01	315	8,456,678.19		317	103,020,904.82	319
3000 - Employee Benefits	160,982,368.28	321	162,276.09	323	160,820,092.19	325	4,545,724.03		327	156,274,368.16	329
4000 - Books, Supplies Equip Replace. (6500)	73,614,410.08	331	6,000,710.87	333	67,613,699.21	335	2,761,496.36		337	64,852,202.85	339
5000 - Services . . . & 7300 - Indirect Costs	56,891,765.93	341	493,147.44	343	56,398,618.49	345	11,269,533.58		347	45,129,084.91	349
TOTAL					674,176,784.12	365			TOTAL	640,465,648.56	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	223,420,464.45 375
2. Salaries of Instructional Aides Per EC 41011.		2100	38,137,977.36 380
3. STRS.		3101 & 3102	57,873,368.67 382
4. PERS.		3201 & 3202	7,803,372.39 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	6,255,000.67 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	37,877,545.69 385
7. Unemployment Insurance.		3501 & 3502	146,104.43 390
8. Workers' Compensation Insurance.		3601 & 3602	0.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			371,513,833.66 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			18,500.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			10,159,999.36 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			361,335,334.30 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.42%
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).	640,465,648.56
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	382,054,840.00	(1,402,638.00)	380,652,202.00	93,067,073.00	23,195,885.00	450,523,390.00	19,360.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	66,519,810.00		66,519,810.00	1,566,585.00	4,283,170.00	63,803,225.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	34,190,052.00	(1,661,355.00)	32,528,697.00	1,646,193.00	3,429,509.00	30,745,381.00	12,325,577.37
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	161,519,880.00	1,325,549.00	162,845,429.00	3,698,214.00		166,543,643.00	
Compensated Absences Payable	5,462,217.79		5,462,217.79			5,462,217.79	
Governmental activities long-term liabilities	649,746,799.79	(1,738,444.00)	648,008,355.79	99,978,065.00	30,908,564.00	717,077,856.79	12,344,937.37
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	
Capital 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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	341,580,841.44		341,580,841.44			354,357,239.01
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	44,138.52		44,138.52			44,143.66
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
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 (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	43,799.51		43,799.51	41,447.26		41,447.26
2. Total Charter Schools ADA (Form A, Line C9)	344.15		344.15	346.09		346.09
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			44,143.66			41,793.35
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	543,822.41		543,822.41	543,822.00		543,822.00
2. Timber Yield Tax (Object 8022)	0.30		0.30	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)	110,926,914.48		110,926,914.48	111,402,006.00		111,402,006.00
5. Unsecured Roll Taxes (Object 8042)	7,114,885.70		7,114,885.70	7,240,071.00		7,240,071.00
6. Prior Years' Taxes (Object 8043)	1,979,504.98		1,979,504.98	1,945,051.00		1,945,051.00
7. Supplemental Taxes (Object 8044)	5,588,742.64		5,588,742.64	5,347,326.00		5,347,326.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	40,899,432.00		40,899,432.00	41,207,828.00		41,207,828.00
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)	18,518,502.63		18,518,502.63	18,572,574.00		18,572,574.00
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)	185,571,805.14	0.00	185,571,805.14	186,258,678.00	0.00	186,258,678.00
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)	185,571,805.14	0.00	185,571,805.14	186,258,678.00	0.00	186,258,678.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,550,870.37			5,623,029.24
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)			5,550,870.37			5,623,029.24
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	345,426,833.20		345,426,833.20	364,803,898.00		364,803,898.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(81,940.00)		(81,940.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	345,344,893.20	0.00	345,344,893.20	364,803,898.00	0.00	364,803,898.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	758,308,289.00		758,308,289.00	871,719,740.38		871,719,740.38
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,835,138.10		1,835,138.10	1,510,000.00		1,510,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2020-21 Actual			2021-22 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			341,580,841.44			354,357,239.01
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0001			0.9468
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			354,357,239.01			354,729,895.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			185,571,805.14			186,258,678.00
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)			5,297,239.20			5,015,202.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			174,336,304.24			174,094,246.50
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			174,336,304.24			174,094,246.50
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])			873,105.78			625,289.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			186,444,910.92			186,883,967.39
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)			173,463,198.46			173,468,957.11
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			186,444,910.92			
b. State Subventions (Line D8)			173,463,198.46			
c. Less: Excluded Appropriations (Line C23)			5,550,870.37			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			354,357,239.01			

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) 19,261,679.27
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) 535,705,393.85

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) 3.60%

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. zero

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)	28,660,684.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,911,489.79
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	63,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	184,383.81
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)	2,188,830.60
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)	37,008,938.75
9. Carry-Forward Adjustment (Part IV, Line F)	1,380,062.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	38,389,001.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	443,558,771.81
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,739,986.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	46,205,897.32
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,638,243.02
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	257,390.55
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	29,401.55
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,435,845.37
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)	2,078,601.30
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)	231,879.83
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)	58,612,019.50
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)	440,735.78
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)	8,744,897.38
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,425,576.01
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)	661,399,246.02

**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) 5.60%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 5.80%

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>37,008,938.75</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(6,990,288.98)</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 (4.33%) times Part III, Line B19); zero if negative	<u>1,380,062.42</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.33%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,380,062.42</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>1,380,062.42</u>

Approved indirect cost rate: 4.33%
Highest rate used in any program: 4.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	11,591,745.16	501,922.57	4.33%
01	3060	406,899.06	17,618.73	4.33%
01	3110	69,850.74	3,024.54	4.33%
01	3182	917,903.40	39,745.22	4.33%
01	3210	5,285,183.38	228,848.44	4.33%
01	3212	13,382,531.26	579,463.60	4.33%
01	3215	2,321,116.86	100,504.36	4.33%
01	3310	8,096,405.57	350,574.36	4.33%
01	3311	12,354.24	534.94	4.33%
01	3315	331,947.67	14,373.33	4.33%
01	3327	424,348.11	18,374.27	4.33%
01	3345	4,619.32	200.02	4.33%
01	3385	270,946.04	11,731.96	4.33%
01	3410	382,878.74	16,578.65	4.33%
01	3550	422,356.94	18,288.06	4.33%
01	4035	1,855,100.24	80,325.84	4.33%
01	4124	1,941,171.55	84,052.73	4.33%
01	4127	1,371,540.86	59,387.72	4.33%
01	4203	2,308,818.04	99,971.82	4.33%
01	5630	262,030.77	11,345.93	4.33%
01	5810	387,895.12	7,722.25	1.99%
01	6010	9,588,020.87	365,973.93	3.82%
01	6011	25,000.00	1,082.50	4.33%
01	6385	87,335.93	3,781.64	4.33%
01	6387	1,239,528.27	53,671.57	4.33%
01	6510	496,577.52	21,501.81	4.33%
01	6512	375,242.80	16,248.01	4.33%
01	6520	294,368.36	12,746.15	4.33%
01	6546	856,387.68	37,081.59	4.33%
01	7220	156,136.58	6,760.70	4.33%
01	7311	257.07	11.13	4.33%
01	7370	211,398.17	9,153.54	4.33%
01	7388	488,976.10	21,172.67	4.33%
01	7420	4,258,987.83	184,414.17	4.33%
01	7510	174,216.13	7,543.56	4.33%
01	7810	403,615.26	17,476.54	4.33%
01	8150	20,119,167.50	871,159.95	4.33%
01	9010	4,521,239.49	96,064.76	2.12%
09	3010	28,503.11	1,234.19	4.33%
09	3210	12,869.74	557.26	4.33%
09	3212	88,348.39	3,825.49	4.33%
09	3215	6,149.76	266.28	4.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
09	6010	158,950.69	6,882.56	4.33%
09	7388	3,351.42	145.12	4.33%
09	7420	30,624.94	1,326.06	4.33%
09	7510	9,575.39	414.61	4.33%
12	6052	19,169.94	830.06	4.33%
12	6105	8,311,616.99	359,893.02	4.33%
12	6127	76,704.45	3,321.30	4.33%
13	5310	17,349,320.72	751,225.59	4.33%
13	5316	943,924.21	40,871.92	4.33%
13	5320	6,916,111.10	299,467.61	4.33%
13	7027	572,837.75	24,803.87	4.33%

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		3,994,637.11	3,994,637.11
2. State Lottery Revenue	8560	7,628,930.14		3,278,252.60	10,907,182.74
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)		7,628,930.14	0.00	7,272,889.71	14,901,819.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,833,403.74			5,833,403.74
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,795,526.40			1,795,526.40
4. Books and Supplies	4000-4999	0.00		2,208,206.76	2,208,206.76
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			960,842.35	960,842.35
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)		7,628,930.14	0.00	3,169,049.11	10,797,979.25
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	4,103,840.60	4,103,840.60
D. COMMENTS: Expenditures include instructional software subscriptions and licenses. In addition, our Print Shop is 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			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	699,102,524.51
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	112,240,545.12
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	240,089.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,025,832.18
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	7,756.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,366,213.44
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,469.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,170,357.00
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)				9,811,717.24
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	7,214,046.61
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)				584,264,308.76

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		44,143.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,235.52
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.)	616,888,421.26	13,973.07
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)	616,888,421.26	13,973.07
B. Required effort (Line A.2 times 90%)	555,199,579.13	12,575.76
C. Current year expenditures (Line I.E and Line II.B)	584,264,308.76	13,235.52
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 2022-23 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	7,754,734.74	0.00	7,754,734.74	458,638.63	8,213,373.37	
1110	Regular Education, K-12	397,419,308.95	69,265,996.62	466,685,305.57	27,601,190.14	494,286,495.71	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	7,144,445.22	824,216.40	7,968,661.62	471,290.91	8,439,952.53	
3300	Independent Study Centers	1,305,461.54	111,146.43	1,416,607.97	83,782.51	1,500,390.48	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,421,832.76	289,270.49	2,711,103.25	160,342.90	2,871,446.15	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	1,811,801.49	15,019.78	1,826,821.27	108,043.77	1,934,865.04	
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	2,703,386.28	60,079.14	2,763,465.42	163,439.76	2,926,905.18	
4850	Migrant Education	505,624.07	0.00	505,624.07	29,904.15	535,528.22	
5000-5999	Special Education	129,163,606.98	19,614,257.16	148,777,864.14	8,799,175.95	157,577,040.09	
6000	Regional Occupational Ctr/Prg (ROC/P)	849,797.65	0.00	849,797.65	50,259.62	900,057.27	
Other Goals							
7110	Nonagency - Educational	728,958.54	0.00	728,958.54	43,112.83	772,071.37	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	257,390.55	0.00	257,390.55	15,222.86	272,613.41	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					6,165,252.22	
----	Enterprise					29,401.55	
----	Facilities Acquisition & Construction					1,889,684.07	
----	Other Outgo					10,225,823.86	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,042,037.31	2,042,037.31	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,480,413.37)	(1,480,413.37)	
----	Total General Fund and Charter Schools Funds Expenditures	552,066,348.77	90,179,986.02	642,246,334.79	38,546,027.97	699,102,524.46	

Unaudited Actuals
2020-21
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
0001	Pre-Kindergarten	5,822,805.28	167,281.51	426,379.63	174,606.83	1,044,430.67	0.00	0.00			119,230.82	0.00	7,754,734.74
1110	Regular Education, K-12	325,834,176.79	16,389,689.09	1,527,085.59	24,604,287.92	22,218,715.90	0.00	6,840,448.33			4,905.33	0.00	397,419,308.95
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	4,986,353.50	37,761.92	0.00	1,541,109.90	359,565.83	0.00	7,343.08			212,310.99	0.00	7,144,445.22
3300	Independent Study Centers	1,006,599.80	0.00	0.00	193,956.00	104,905.74	0.00	0.00			0.00	0.00	1,305,461.54
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	1,757,057.34	521.29	0.00	451,473.91	29,484.01	28,500.00	0.00			154,796.21	0.00	2,421,832.76
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	978,300.50	0.00	0.00	778,747.34	37,435.00	0.00	17,318.65			0.00	0.00	1,811,801.49
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	2,050,278.75	653,107.53	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,703,386.28
4850	Migrant Education	163,716.60	3,873.72	0.00	0.00	338,033.75	0.00	0.00			0.00	0.00	505,624.07
5000-5999	Special Education	105,831,262.65	6,492,220.52	0.00	1,375,956.11	11,834,396.61	3,551,708.94	0.00			78,062.15	0.00	129,163,606.98
6000	ROC/P	247,617.83	232,679.40	0.00	287,372.65	0.00	0.00	0.00			82,127.77	0.00	849,797.65
Other Goals													
7110	Nonagency - Educational	503,109.88	42,552.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183,296.66	0.00	728,958.54
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		257,390.55	0.00	0.00	0.00	257,390.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		449,181,278.92	24,019,686.98	1,953,465.22	29,407,510.66	35,966,967.51	3,580,208.94	6,865,110.06	257,390.55	0.00	834,729.93	0.00	552,066,348.77

* 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	21,045,725.86	48,058,447.37	161,823.39	69,265,996.62	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	486,641.10	337,575.30	0.00	824,216.40	
3300	Independent Study Centers	111,146.43	0.00	0.00	111,146.43	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	105,138.51	184,131.98	0.00	289,270.49	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	15,019.78	0.00	0.00	15,019.78	
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	60,079.14	0.00	0.00	60,079.14	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,014,240.63	11,999,267.51	600,749.02	19,614,257.16	
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		28,837,991.45	60,579,422.16	762,572.41	90,179,986.02	

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)	2,620,229.18
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	63,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	30,791,590.41
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,551,071.76
5	Total Central Administration Costs in General Fund and Charter Schools Funds	40,026,441.35
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	552,066,348.77
2	Total Allocated Costs (from Form PCR, Column 2, Total)	90,179,986.02
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	642,246,334.79
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)	8,744,897.38
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,782,193.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	34,527,091.16
D. Total Direct Charged and Allocated Costs (B3 + C5)		676,773,425.95
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.91%

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, and 6500)	6,165,252.22				6,165,252.22
Enterprise (Objects 1000-5999, 6400, and 6500)		29,401.55			29,401.55
Facilities Acquisition & Construction (Objects 1000-6500)			1,889,684.07		1,889,684.07
Other Outgo (Objects 1000-7999)				10,225,823.86	10,225,823.86
Total Other Costs	6,165,252.22	29,401.55	1,889,684.07	10,225,823.86	18,310,161.70

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	688,800.80	4,748,089.67	12,354,566.04	11,046,534.98	60,579,422.16	0.00	762,572.41
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,401.20	1,401.20	1,401.20	1,401.20	1,566.00	1,566.00	299.00
3100 Alternative Schools							
3200 Continuation Schools	32.40	32.40	32.40	32.40	11.00	11.00	
3300 Independent Study Centers	7.40	7.40	7.40	7.40			
3400 Opportunity Schools							
3550 Community Day Schools	7.00	7.00	7.00	7.00	6.00	6.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	1.00	1.00	1.00	1.00			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	4.00	4.00	4.00	4.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	467.00	467.00	467.00	467.00	391.00	391.00	1,110.00
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	1,920.00	1,920.00	1,920.00	1,920.00	1,974.00	1,974.00	1,409.00

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
2020-21 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(117,843.74)	0.00	(1,648,985.61)				
Other Sources/Uses Detail					9,200.57	5,366,213.44		
Fund Reconciliation							6,083,692.84	15,678,282.98
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	15,404.37	0.00	168,572.24	0.00				
Other Sources/Uses Detail					232,211.06	0.00		
Fund Reconciliation							1,479,887.94	480,073.79
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	364.92	0.00	364,044.38	0.00				
Other Sources/Uses Detail					23,530.37	0.00		
Fund Reconciliation							641,284.62	2,182,472.86
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	99,056.70	0.00	1,116,368.99	0.00				
Other Sources/Uses Detail					254,994.36	0.00		
Fund Reconciliation							1,944,101.30	1,869,833.01
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,000,262.41	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					0.00	6,466,222.00		
Fund Reconciliation							945,544.98	7,385,434.38
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,120,020.00	1,607,752.82		
Fund Reconciliation							5,130,928.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,487,180.42	1,430,995.80		
Fund Reconciliation							2,500,387.62	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	3,724.54
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					2,862,394.00	2,862,394.00		
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					6,753,247.85	0.00		
Fund Reconciliation							0.00	365,371.97
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2020-21 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	3,017.75	0.00						
Other Sources/Uses Detail					0.00	9,200.57		
Fund Reconciliation							7,272,006.38	32,902.56
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	117,843.74	(117,843.74)	1,648,985.61	(1,648,985.61)	17,742,778.63	17,742,778.63	27,998,096.09	27,998,096.09

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	421,055.79	0.00	511,118.13	430,214.02	4,580,440.89	51,365,359.21		57,308,188.04
2000-2999	Classified Salaries	0.00	0.00	0.00	147,733.41	3,567,534.37	20,213,557.54		23,928,825.32
3000-3999	Employee Benefits	105,608.40	0.00	193,287.85	269,682.94	4,105,753.79	31,232,918.87		35,907,251.85
4000-4999	Books and Supplies	1,129,994.27	0.00	50,820.41	31,489.52	230,093.31	672,113.56		2,114,511.07
5000-5999	Services and Other Operating Expenditures	551,587.52	0.00	1,090.00	207.70	19,665.00	9,327,402.46		9,899,952.68
6000-6999	Capital Outlay	4,878.02	0.00	0.00	0.00	0.00	0.00		4,878.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,213,124.00	0.00	756,316.39	879,327.59	12,503,487.36	112,811,351.64	0.00	129,163,606.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	33,233.77	14,573.35	452,137.97		499,945.09
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	19,614,257.17	0.00	0.00	0.00	0.00	0.00		19,614,257.17
	Total Indirect Costs and PCR Allocations	19,614,257.17	0.00	0.00	33,233.77	14,573.35	452,137.97	0.00	20,114,202.26
	TOTAL COSTS	21,827,381.17	0.00	756,316.39	912,561.36	12,518,060.71	113,263,489.61	0.00	149,277,809.24
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	165,321.05	0.00	14,513.89	12,779.97	127,323.02	1,975,340.52		2,295,278.45
2000-2999	Classified Salaries	0.00	0.00	0.00	5,000.00	1,039,786.22	6,317,562.10		7,362,348.32
3000-3999	Employee Benefits	27,593.31	0.00	1,404.16	2,117.87	681,322.82	3,991,541.67		4,703,979.83
4000-4999	Books and Supplies	1,127,010.49	0.00	0.00	0.00	127,654.96	158,051.65		1,412,717.10
5000-5999	Services and Other Operating Expenditures	458,859.50	0.00	0.00	0.00	19,665.00	3,077,567.05		3,556,091.55
6000-6999	Capital Outlay	4,878.02	0.00	0.00	0.00	0.00	0.00		4,878.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,783,662.37	0.00	15,918.05	19,897.84	1,995,752.02	15,520,062.99	0.00	19,335,293.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,573.35	386,062.22		400,635.57
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	14,573.35	386,062.22	0.00	400,635.57
	TOTAL BEFORE OBJECT 8980	1,783,662.37	0.00	15,918.05	19,897.84	2,010,325.37	15,906,125.21	0.00	19,735,928.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.12
	TOTAL COSTS								19,735,928.72

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Actual vs. Actual Comparison Year
2020-21 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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	255,734.74	0.00	496,604.24	417,434.05	4,453,117.87	49,390,018.69		55,012,909.59
2000-2999	Classified Salaries	0.00	0.00	0.00	142,733.41	2,527,748.15	13,895,995.44		16,566,477.00
3000-3999	Employee Benefits	78,015.09	0.00	191,883.69	267,565.07	3,424,430.97	27,241,377.20		31,203,272.02
4000-4999	Books and Supplies	2,983.78	0.00	50,820.41	31,489.52	102,438.35	514,061.91		701,793.97
5000-5999	Services and Other Operating Expenditures	92,728.02	0.00	1,090.00	207.70	0.00	6,249,835.41		6,343,861.13
6000-6999	Capital Outlay	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	429,461.63	0.00	740,398.34	859,429.75	10,507,735.34	97,291,288.65	0.00	109,828,313.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	33,233.77	0.00	66,075.75		99,309.52
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	19,614,257.17							19,614,257.17
	Total Indirect Costs and PCR Allocations	19,614,257.17			33,233.77	0.00	66,075.75	0.00	19,713,566.69
	TOTAL BEFORE OBJECT 8980	20,043,718.80	0.00	740,398.34	892,663.52	10,507,735.34	97,357,364.40	0.00	129,541,880.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.12
	TOTAL COSTS								129,541,880.52
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)									
1000-1999	Certificated Salaries	129,989.16	0.00	0.00	816.00	1,632.00	537,836.25		670,273.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	109,403.35	181,005.90		290,409.25
3000-3999	Employee Benefits	21,233.27	0.00	0.00	143.45	76,843.46	321,011.18		419,231.36
4000-4999	Books and Supplies	1,247.33	0.00	0.00	0.00	0.00	21,378.47		22,625.80
5000-5999	Services and Other Operating Expenditures	31,835.52	0.00	0.00	0.00	0.00	1,910,553.25		1,942,388.77
6000-6999	Capital Outlay	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	184,305.28	0.00	0.00	959.45	187,878.81	2,971,785.05	0.00	3,344,928.59
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	184,305.28	0.00	0.00	959.45	187,878.81	2,971,785.05	0.00	3,344,928.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.12
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)								65,708,453.06
	TOTAL COSTS								69,053,381.77

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

2019-20 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	138,566,900.96	86,941,727.14
2. Enter audit adjustments of 2019-20 special education expenditures from SACS2021ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2020-21 special education beginning fund balances from SACS2021ALL 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. 2019-20 Expenditures, Adjusted for 2020-21 MOE Calculation (Sum lines 1 through 4)	138,566,900.96	86,941,727.14
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2019-20 Report SEMA, 2019-20 Expenditures by LEA (LE-CY) worksheet	<u>6,753.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u> </u>	

3. 2019-20 Unduplicated Pupil Count, Adjusted for 2020-21 MOE Calculation (Line C1 plus Line C2)	6,753.00	

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 2020-21 Expenditures by LEA (LE-CY) and the 2019-20 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 2020-21 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 2020-21 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	0.00	0.00

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 - Resource 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 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 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)	<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 list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: Santa Ana Unified (BN)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	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	149,277,809.24		
b. Less: Expenditures paid from federal sources	19,735,928.72		
c. Expenditures paid from state and local sources	129,541,880.52	138,566,900.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		138,566,900.96	
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	129,541,880.52	138,566,900.96	(9,025,020.44)

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 2020-21	Comparison Year FY 2019-20	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	149,277,809.24		
b. Less: Expenditures paid from federal sources	19,735,928.72		
c. Expenditures paid from state and local sources	129,541,880.52	138,566,900.96	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		138,566,900.96	
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	129,541,880.52	138,566,900.96	
d. Special education unduplicated pupil count	6,563	6,753	
e. Per capita state and local expenditures (A2c/A2d)	19,738.21	20,519.31	(781.10)

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 2020-21	Comparison Year FY 2019-20	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	69,053,381.77	86,941,727.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>86,941,727.14</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>69,053,381.77</u>	<u>86,941,727.14</u>	<u>(17,888,345.37)</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 2020-21	Comparison Year FY 2019-20	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	69,053,381.77	86,941,727.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>86,941,727.14</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>69,053,381.77</u>	<u>86,941,727.14</u>	
b. Special education unduplicated pupil count	<u>6,563</u>	<u>6,753</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,521.62</u>	<u>12,874.53</u>	<u>(2,352.91)</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
2021-22 Budget vs. Actual Comparison Year
2021-22 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									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	486,305.37	0.00	988,324.87	417,123.26	4,580,913.83	53,826,295.04		60,298,962.37
2000-2999	Classified Salaries	28,766.00	0.00	0.00	140,757.53	3,780,874.69	21,791,029.82		25,741,428.04
3000-3999	Employee Benefits	151,918.90	0.00	397,337.27	285,146.55	4,621,385.98	35,613,661.03		41,069,449.73
4000-4999	Books and Supplies	95,000.00	0.00	11,200.00	67,411.68	248,482.13	859,924.44		1,282,018.25
5000-5999	Services and Other Operating Expenditures	217,012.38	0.00	19,100.00	950.00	4,200.00	19,127,285.54		19,368,547.92
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	979,002.65	0.00	1,415,962.14	911,389.02	13,235,856.63	131,218,195.87	0.00	147,760,406.31
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	45,137.28	18,974.78	750,275.67		814,387.73
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	45,137.28	18,974.78	750,275.67	0.00	814,387.73
	TOTAL COSTS	979,002.65	0.00	1,415,962.14	956,526.30	13,254,831.41	131,968,471.54	0.00	148,574,794.04
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	486,305.37	0.00	988,324.87	417,123.26	4,578,818.59	53,445,901.52		59,916,473.61
2000-2999	Classified Salaries	28,766.00	0.00	0.00	140,757.53	3,304,570.49	17,004,149.73		20,478,243.75
3000-3999	Employee Benefits	151,918.90	0.00	397,337.27	285,146.55	4,178,894.25	32,003,649.08		37,016,946.05
4000-4999	Books and Supplies	95,000.00	0.00	11,200.00	67,411.68	159,520.00	837,950.00		1,171,081.68
5000-5999	Services and Other Operating Expenditures	217,012.38	0.00	19,100.00	950.00	4,200.00	18,399,647.62		18,640,910.00
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	979,002.65	0.00	1,415,962.14	911,389.02	12,226,003.33	121,691,297.95	0.00	137,223,655.09
	Total Direct Costs								
7310	Transfers of Indirect Costs	0.00	0.00	0.00	45,137.28	0.00	196,934.49		242,071.77
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	45,137.28	0.00	196,934.49	0.00	242,071.77
	TOTAL BEFORE OBJECT 8980	979,002.65	0.00	1,415,962.14	956,526.30	12,226,003.33	121,888,232.44	0.00	137,465,726.86
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								19,322.97
									137,485,049.83

Unaudited Actuals
Special Education Maintenance of Effort
2021-22 Budget vs. Actual Comparison Year
2021-22 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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	134,710.37	0.00	0.00	800.00	2,100.00	536,371.88		673,982.25
2000-2999	Classified Salaries	0.00	0.00	0.00	500.00	132,713.48	218,587.42		351,800.90
3000-3999	Employee Benefits	26,453.86	0.00	0.00	316.20	105,706.75	371,424.21		503,901.02
4000-4999	Books and Supplies	60,000.00	0.00	0.00	0.00	0.00	67,000.00		127,000.00
5000-5999	Services and Other Operating Expenditures	91,499.88	0.00	0.00	0.00	2,700.00	11,277,422.92		11,371,622.80
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	312,664.11	0.00	0.00	1,616.20	243,220.23	12,470,806.43	0.00	13,028,306.97
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	312,664.11	0.00	0.00	1,616.20	243,220.23	12,470,806.43	0.00	13,028,306.97
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								19,322.97
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)								82,042,053.42
	TOTAL COSTS								95,089,683.36

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	421,055.79	0.00	511,118.13	430,214.02	4,580,440.89	51,365,359.21		57,308,188.04
2000-2999	Classified Salaries	0.00	0.00	0.00	147,733.41	3,567,534.37	20,213,557.54		23,928,825.32
3000-3999	Employee Benefits	105,608.40	0.00	193,287.85	269,682.94	4,105,753.79	31,282,918.87		35,907,251.85
4000-4999	Books and Supplies	1,129,994.27	0.00	50,820.41	31,489.52	230,093.31	672,113.56		2,114,511.07
5000-5999	Services and Other Operating Expenditures	551,587.52	0.00	1,090.00	207.70	19,665.00	9,327,402.46		9,899,952.68
6000-6999	Capital Outlay	4,878.02	0.00	0.00	0.00	0.00	0.00		4,878.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,213,124.00	0.00	756,316.39	879,327.59	12,503,487.36	112,811,351.64	0.00	129,163,606.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	33,233.77	14,573.35	452,137.97		499,945.09
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	0.00	0.00	0.00	33,233.77	14,573.35	452,137.97		499,945.09
	TOTAL COSTS	19,614,257.17	0.00	756,316.39	912,561.36	12,518,060.71	113,263,489.61	0.00	129,663,552.07
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	165,321.05	0.00	14,513.89	12,779.97	127,323.02	1,975,340.52		2,295,278.45
2000-2999	Classified Salaries	0.00	0.00	0.00	5,000.00	1,039,786.22	6,317,562.10		7,362,348.32
3000-3999	Employee Benefits	27,593.31	0.00	1,404.16	2,117.87	681,322.82	3,991,541.67		4,703,979.83
4000-4999	Books and Supplies	1,127,010.49	0.00	0.00	0.00	127,654.96	158,051.65		1,412,717.10
5000-5999	Services and Other Operating Expenditures	458,859.50	0.00	0.00	0.00	19,665.00	3,077,567.05		3,556,091.55
6000-6999	Capital Outlay	4,878.02	0.00	0.00	0.00	0.00	0.00		4,878.02
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,783,662.37	0.00	15,918.05	19,897.84	1,995,752.02	15,520,062.99	0.00	19,335,293.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	14,573.35	386,062.22		400,635.57
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	14,573.35	386,062.22	0.00	400,635.57
	TOTAL BEFORE OBJECT 8980	1,783,662.37	0.00	15,918.05	19,897.84	2,010,325.37	15,906,125.21	0.00	19,735,928.84
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.12
	TOTAL COSTS								19,735,928.72

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	255,734.74	0.00	496,604.24	417,434.05	4,453,117.87	49,390,018.69		55,012,909.59
2000-2999	Classified Salaries	0.00	0.00	0.00	142,733.41	2,527,748.15	13,895,995.44		16,566,477.00
3000-3999	Employee Benefits	78,015.09	0.00	191,883.69	267,565.07	3,424,430.97	27,241,377.20		31,203,272.02
4000-4999	Books and Supplies	2,983.78	0.00	50,820.41	31,489.52	102,438.35	514,061.91		701,793.97
5000-5999	Services and Other Operating Expenditures	92,728.02	0.00	1,090.00	207.70	0.00	6,249,835.41		6,343,861.13
6000-6999	Capital Outlay	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	429,461.63	0.00	740,398.34	859,429.75	10,507,735.34	97,291,288.65	0.00	109,828,313.71
7310	Transfers of Indirect Costs	0.00	0.00	0.00	33,233.77	0.00	66,075.75		99,309.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	33,233.77	0.00	66,075.75		99,309.52
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	19,614,257.17							19,614,257.17
	TOTAL BEFORE OBJECT 8980	429,461.63	0.00	740,398.34	892,663.52	10,507,735.34	97,357,364.40	0.00	109,927,623.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.12
	TOTAL COSTS								109,927,623.35
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	129,989.16	0.00	0.00	816.00	1,632.00	537,836.25		670,273.41
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	109,403.35	181,005.90		290,409.25
3000-3999	Employee Benefits	21,233.27	0.00	0.00	143.45	76,843.46	321,011.18		419,231.36
4000-4999	Books and Supplies	1,247.33	0.00	0.00	0.00	0.00	21,378.47		22,625.80
5000-5999	Services and Other Operating Expenditures	31,835.52	0.00	0.00	0.00	0.00	1,910,553.25		1,942,388.77
6000-6999	Capital Outlay	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	184,305.28	0.00	0.00	959.45	187,878.81	2,971,785.05	0.00	3,344,928.59
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	184,305.28	0.00	0.00	959.45	187,878.81	2,971,785.05	0.00	3,344,928.59
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.12
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)								65,708,453.06
	TOTAL COSTS								69,053,381.77

* 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 2021-22 Budget by LEA (LB-B) and the 2020-21 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 2021-22 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 2021-22 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	<u>0.00</u>	<u>0.00</u>

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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 - 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</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 list the activities (which are authorized under the ESEA) paid with the freed up funds:		

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SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2021-22	Actual Expenditures Comparison Year FY 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	148,574,794.04		
b. Less: Expenditures paid from federal sources	11,089,744.21		
c. Expenditures paid from state and local sources	137,485,049.83	104,548,068.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		104,548,068.35	
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	137,485,049.83	104,548,068.35	32,936,981.48

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 2021-22	Comparison Year FY 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	148,574,794.04		
b. Less: Expenditures paid from federal sources	11,089,744.21		
c. Expenditures paid from state and local sources	137,485,049.83	104,548,068.35	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		104,548,068.35	
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	137,485,049.83	104,548,068.35	
d. Special education unduplicated pupil count	6563	6563	
e. Per capita state and local expenditures (A2c/A2d)	20,948.51	15,929.92	5,018.59

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 2021-22	Comparison Year FY 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	95,089,683.36	69,053,381.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<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>95,089,683.36</u>	<u>69,053,381.77</u>	<u>26,036,301.59</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 2021-22	Comparison Year FY 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 per capita local expenditures			
a. Expenditures paid from local sources	95,089,683.36	68,053,381.77	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>68,053,381.77</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>95,089,683.36</u>	<u>68,053,381.77</u>	
b. Special education unduplicated pupil count	<u>6,563</u>	<u>6,563</u>	
c. Per capita local expenditures (B2a/B2b)	<u>14,488.75</u>	<u>10,369.25</u>	<u>4,119.50</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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