

2020-2021

FIRST INTERIM Report

as of October 31, 2020



SANTA ANA
UNIFIED SCHOOL DISTRICT



SANTA ANA
UNIFIED SCHOOL DISTRICT

Board of Education



Rigo

Rodriguez, Ph.D.

President

Current Term: 2016-2020



Valerie

Amezcua

Vice President

Current Term: 2018-2022



Alfonso

Alvarez, Ed.D.

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Current Term: 2016-2020



John

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Member

Current Term: 2018-2022



Carolyn

Torres

Member

Current Term: 2019-2020



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.

Success

Achievement

United

Service

Dedication

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.

Santa Ana Unified School District

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Introduction and Overview

2020-21 FIRST INTERIM



OCTOBER 2020

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

Senate Bill (SB) 98 established that the Local Control and Accountability Plan (LCAP) and an annual update to the LCAP are not required for the 2020–21 school year. Instead, California EC Section 43509 and the Learning Continuity and Attendance Plan (Learning Continuity Plan) requirements for the 2020–21 school year came into effect. The legislation also requires that the Budget Overview for Parents be developed and adopted by December 15, 2020 in conjunction with the First Interim report.

First Interim Report

Orange County Department of Education (OCDE), the District’s oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District’s First Interim Report.

The key assumptions, explaining the variances between First Interim and 45-day Budget Revision, included in the First Interim are as follows :

Revenue Adjustments:

- Increase in LCFF funding of \$0.4 million due to increase in projected funded ADA by 48.64, mostly due to the exclusion of projected charter shift ADA of 44.05;
- Increase in federal funding of \$14.6 million, including prior year carryovers as well as budget adjustments to match the current year’s award amounts totaling to \$13.6 million and receipt of MAA 2018-19 quarters 2 and 3 payments of \$1.0 million;
- Increase in other state funding of \$1.5 million, mostly from prior year carryovers;
- Increase in other local revenue of \$1.2 million, including prior year carryovers of \$0.3 million, new grant awards of \$2.2 million (K-12 Strong Workforce and TUPE), and budget adjustments to local revenue of -\$1.3 million;
- Decrease in General Fund contributions of -\$9.5 million, including contributions to ASES (-\$0.7 million), Head Start (-\$0.5 million), OMMA (-\$2.2 million), and Special Education (-\$6.1 million);

Expense Adjustments:

- Decrease in certificated staffing allocation of -\$4.3 million due to vacancy savings for active positions of -\$0.7 million, new positions of \$1.0 million, frozen positions of -\$4.5 million, and various budget adjustments of -\$0.1 million;

	FTE
New Positions	11.00
Asst Principal IV	1.00
Coord College & Career Readiness	2.00
Coord of Student Athletics & Activities	1.00
Psychologist	6.00
Speech and Language Pathologist	1.00

Expense Adjustments (continued):

Frozen Positions	FTE	Frozen Positions	FTE	FTEs Total
Instructional Coach	(1.00)	Mod/Severe (DHH) Teacher	(1.00)	
Itinerant Support Teacher	(1.00)	Program Spec	(1.00)	
Mild/Mod (ED) Teacher	(1.00)	Teacher Elem	(21.00)	
Mild/Mod (RSP) Teacher	(3.00)	Teacher 6-8	(14.60)	
Mild/Mod (SDC) Teacher	(2.00)	Teacher 9-12	(2.00)	
Mod/Severe (Autism) Teacher	(1.00)	Teacher on Special Assignment (TOSA)	(3.00)	
	(9.00)		(42.60)	(51.60)

- Decrease in classified staffing allocation of -\$1.6 million due to vacancy savings for active positions of -\$1.4 million, new positions of \$0.23 million, frozen positions of -\$2.4 million, two percent retroactive pay and 2% ongoing salary raise for School Police of \$0.11 million, and various budget adjustments of \$1.86 million;

New Positions	FTE	Frozen Positions	FTE	Frozen Positions	FTE	FTEs Total
After Sch Inst Prov-9/5	0.75	Admin Secretary Superintendent/Deputy Superintendent-12	(1.00)	Inst Asst Sp Ed-9/5	(1.00)	
Paid of Leave of Absence	1.00	After Sch Inst Prov-9/5	(4.75)	Library Media Tech-10/5	(0.72)	
SSP Special Ed-9/5	0.72	Assistive Technology Specialist-9/5	(1.00)	Locksmith I-12	(1.00)	
	2.47	Autism Paraprofessional-9/5	(4.75)	Plant Custodian Elem-12	(1.00)	
		Community and Family Outreach Liaison-11	(2.00)	Sch Off Asst Elem-10/5	(1.50)	
		Electronic Equip Tech-12	(1.00)	Site Clerk-10/5	(1.44)	
		Inst Asst Bilit-9/5	(1.44)	Site Coordinator-9/5	(1.00)	
		Inst Asst Providers	(0.19)	SSP Special Ed-9/5	(7.93)	
		Inst Asst Sev Dis-9/5	(9.81)			
			(25.94)		(15.59)	(41.53)

- Decrease in employee benefits of -\$10.7 million due to adjustments to the above certificated and classified expenditure budgets including a reduction of the workers' compensation rate from 1.32% to 0% (-\$5.9 million);
- Increase in books and supplies expenditures of \$9.2 million, including Title I and Title III carryovers of \$9.1 million, purchase of air purifiers and materials for learning labs of \$1.7 million, and various budget adjustments of -\$1.6 million;
- Increase in services and other operating expenditures of \$5.8 million, including subagreements of \$2.1 million for Special Education and non-public schools, \$0.88 million for ASES consultants, prior year carryover of \$1.2 million, purchase of hotspots of \$2.9 million, maintenance contracts of \$0.49 million, various budget adjustments of -\$2.44 million, and transfers into the Property and Liability fund (Fund 81) of \$0.67 million (to cover attorney fee from 1983 lawsuit as the district did not join ASCIP until 2006 (\$0.25 million), archeological insurance search cost (\$0.015 million), and a liability trust account (\$0.4 million) to set up reimbursements for expenses on claims under \$50,000);
- Increase in capital outlay of \$0.32 million, including architect and security fees of \$0.18 million and various budget adjustments of \$0.14 million.
- Increase in transfers of indirect costs of \$0.35 million due to an increase in expenditure budgets that are subject to indirect cost rate in funds other than fund 01.
- Reversal of the one-time interfund transfers of \$25 million from Fund 67 to Fund 01 based on audit guidance. To capture cost savings the district reduced the workers' compensation rate to a zero percent for a period of 3 years for all funds effective 2020-21 fiscal year. This means Fund 67 (Workers' Compensation fund) will spend down its carryover funds to pay any workers' compensation related costs.

Labor Contract Negotiations:

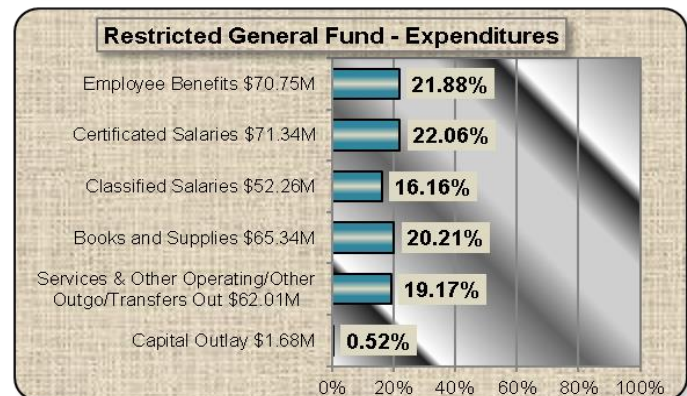
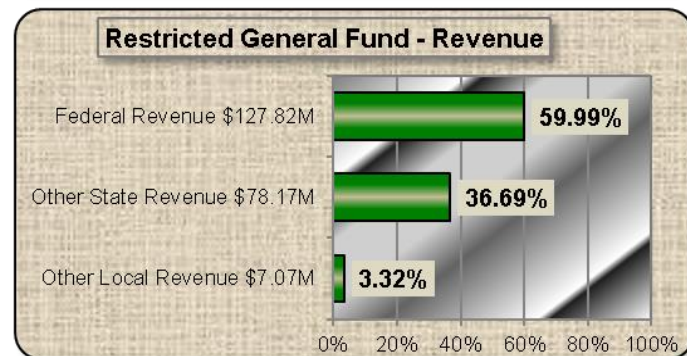
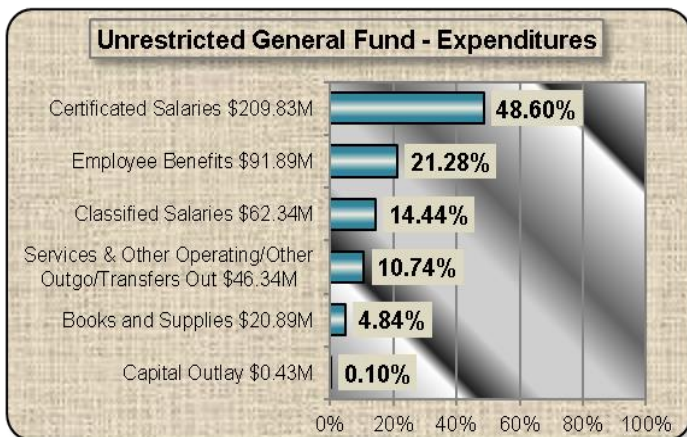
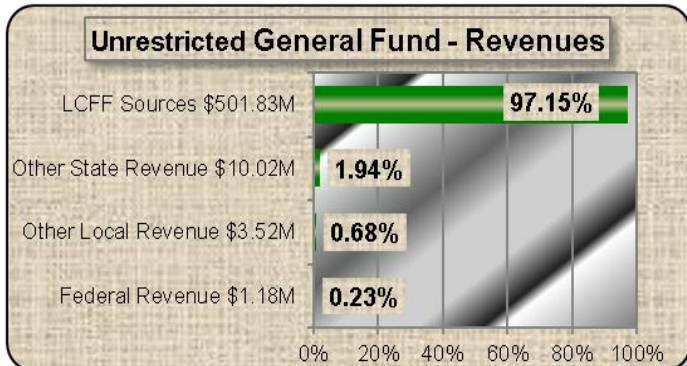
- Negotiations with SAEA, CSEA, SASPOA, and CWA bargaining units are ongoing.

Cash Flow Considerations:

- The Governor is implementing a cash deferral from February 2021 to June 2021. That deferral for SAUSD is approximately \$90.4 million. The District projects a positive cash flow for 2020-21 and will ascertain the needs for borrowing at a later date based on state future apportionments. The District continues to diligently monitor its cash flow.

First Interim Budget Data

To represent the District's budget in a more readable format, the following bar charts identify the various elements of the 2020-21 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



First Interim Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the First Interim Budget.

Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The "fund type" is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$755.09
09	Charter Schools Special Revenue Fund	5.08
12	Child Development Fund	9.92
13	Cafeteria Fund	41.11
14	Deferred Maintenance Fund	4.63
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	42.96
25	Capital Facilities Fund	6.24
35	County School Facilities Fund	4.01
40	Special Reserve Fund for Capital Outlay	6.25
49	Capital Project Fund for Blended Component Units	0.22
51	Bond Interest & Redemption Fund	34.61
56	Debt Service Fund	7.60
67	Self-Insurance Fund	19.44
71	Retiree Benefit Fund	10.00
	Total	\$947.16

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$14.0 million. While \$14.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$40 million.

The multiyear projections were adjusted, beginning in 2021-22 to account for:

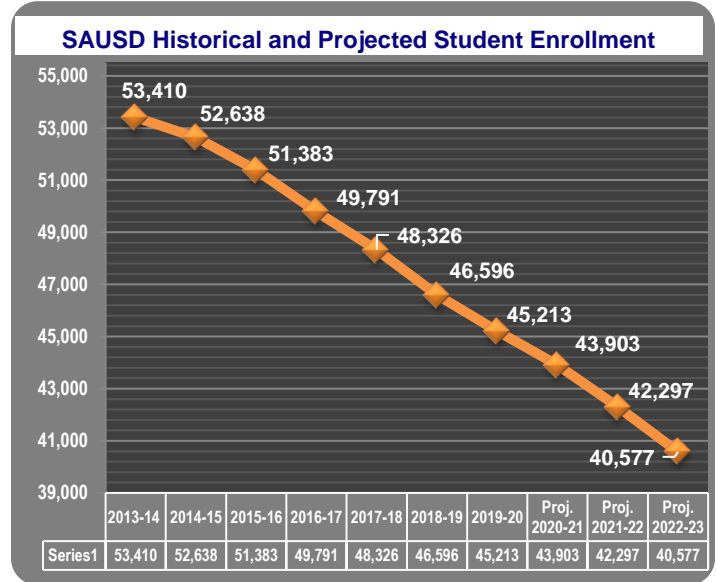
- Decrease in certificated staffing of -\$1.5 million due to fully rebudgeting of vacant positions, removal of prior year carryovers as well as expiring programs of -\$3.4 million and step/column increase of \$1.9 million;
- Increase in classified staffing of \$0.07 million due to fully rebudgeting of vacant positions, removal of prior year carryovers as well as expiring programs of -\$0.23 million and step/column increase of \$0.3 million;
- Increase in employee benefits of \$4.0 million including a reduction in STRS of -\$0.9 million (from 16.15% to 16.00%), increase in PERS of \$1.4 million (20.7% to 23.0%), decrease in other employee benefits of -\$0.1 million, and increase in health and welfare of \$3.6 million;
- Decrease in books and supplies of -\$56.8 million due to removal of prior year carryovers, one-time funding allocations as well as expiring programs of -\$48.8 million and a reduction in textbooks funding from \$8 million to \$4 million for science adoption;
- Decrease in services and other operating expenditures of -\$33.2 million due to removal of prior year carryovers, one-time funding allocations as well as expiring programs.
- Decrease in capital outlay of \$0.15 million due to expiring Prop 39 California Clean Energy Jobs Act as well as removal of one-time funding allocations.

The District acknowledges that it will have to reduce ongoing \$32 million beginning 2021-22 to ensure fiscal solvency. Superintendent and the Board of Education will make decisions on the options for such reductions.

The District utilizes LCFF COLA of 0.00% for 2021-22 and 2022-23 for planning purposes. Revenue is projected to increase in 2021-22 by \$11.7 million, reflecting an increase of 1,173.8 in funded ADA as the district will receive the funding based on the 2020-21 funded ADA (=2019-20 funded ADA with a reduction of charter shift ADA). In 2022-23 the revenue is projected to decrease by less than \$0.06 million.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 16 of the last 17 years since 2003-04. The District anticipates losing 1,606 students in 2021-22 and an additional 1,720 in 2022-23. The projected decline in student enrollment is reflected in revenue projections for the First Interim Budget.



SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2020-21	2021-22	2022-23
Beginning Fund Balance	\$130.91	\$105.43	\$101.23
Revenues	\$729.61	\$631.34	\$595.75
Expenditures	\$755.09	\$667.54	\$671.08
Proposed Ongoing Reduction	\$0	<\$32.00>	<\$32.00>
Net Increase/(Decrease)	<\$25.48>	<\$4.20>	<\$43.33>
Projected Ending Fund Balance	\$105.43	\$101.23	\$57.90
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Designations	\$6.91	\$4.18	\$3.47
Restricted Reserves	\$10.54	\$6.03	\$6.16
Unrestricted Reserve	\$15.10	\$12.71	\$12.78
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$71.69	\$77.12	\$34.30

For more information on SAUSD budget, please use the following link:
<http://www.sausd.us/Page/434>


NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed:  Date: 12/16/20
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2020 Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Swandayani Singgih Telephone: 714-558-5895
Title: Director, Budget E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Operating Funds

Unrestricted and Restricted



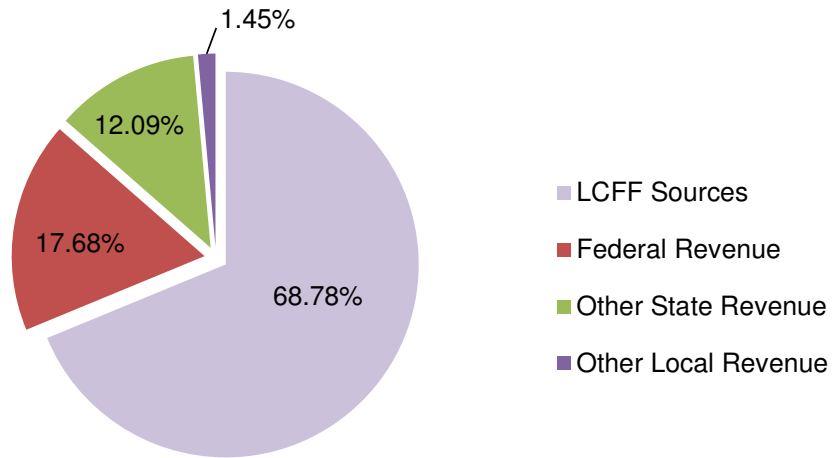
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

COMBINED GENERAL FUND (01)

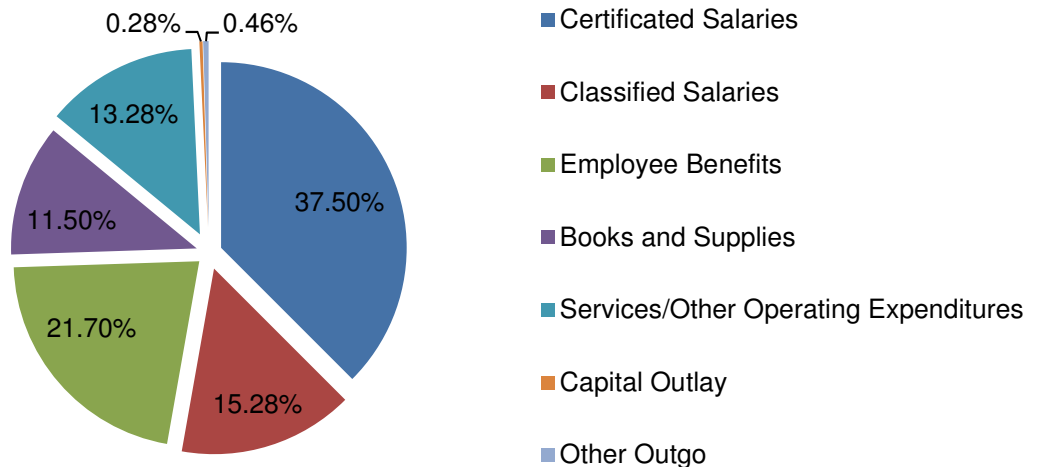
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (68.78%). Total projected revenue is \$729.6 million



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (74.48%). Total projected expenditures are \$749.80 million. In addition, the District transfers dollars to other funds totaling \$5.30 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$105.43 million, which includes \$10.54 million in restricted fund balances.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	461,296,531.00	501,401,725.00	109,687,924.73	501,831,268.00	429,543.00	0.1%
2) Federal Revenue		8100-8299	59,916,484.36	114,367,425.79	62,374,156.28	128,996,348.19	14,628,922.40	12.8%
3) Other State Revenue		8300-8599	110,100,255.55	86,695,085.77	22,991,939.79	88,191,058.59	1,495,972.82	1.7%
4) Other Local Revenue		8600-8799	9,415,289.80	9,421,289.80	3,916,089.64	10,595,478.00	1,174,188.20	12.5%
5) TOTAL, REVENUES			640,728,560.71	711,885,526.36	198,970,110.44	729,614,152.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	285,494,294.18	285,487,482.37	75,230,668.43	281,168,040.17	4,319,442.20	1.5%
2) Classified Salaries		2000-2999	116,395,427.39	116,214,305.16	21,861,402.48	114,602,512.29	1,611,792.87	1.4%
3) Employee Benefits		3000-3999	173,356,980.27	173,350,417.53	33,297,814.86	162,634,190.03	10,716,227.50	6.2%
4) Books and Supplies		4000-4999	31,365,621.45	76,993,874.63	10,386,000.08	86,228,620.19	(9,234,745.56)	-12.0%
5) Services and Other Operating Expenditures		5000-5999	63,878,282.02	93,778,125.29	15,550,482.49	99,595,700.80	(5,817,575.51)	-6.2%
6) Capital Outlay		6000-6999	1,732,299.73	1,792,008.73	(143,732.72)	2,112,425.26	(320,416.53)	-17.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,925,061.00	4,925,061.00	454,390.65	4,925,061.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,121,495.96)	(1,121,495.96)	0.00	(1,463,398.31)	341,902.35	-30.5%
9) TOTAL, EXPENDITURES			676,026,470.08	751,419,778.75	156,637,026.27	749,803,151.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,297,909.37)	(39,534,252.39)	42,333,084.17	(20,188,998.65)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
b) Transfers Out		7600-7629	5,341,512.37	5,341,512.37	3,748,771.90	5,295,323.30	46,189.07	0.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,658,487.63	19,658,487.63	(3,748,771.90)	(5,295,323.30)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,639,421.74)	(19,875,764.76)	38,584,312.27	(25,484,321.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,032,294.19	121,032,294.19		130,910,922.97	9,878,628.78	8.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,032,294.19	121,032,294.19		130,910,922.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,032,294.19	121,032,294.19		130,910,922.97		
2) Ending Balance, June 30 (E + F1e)			105,392,872.45	101,156,529.43		105,426,601.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,728,978.93	8,964,298.19		10,541,947.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,199,275.74	4,900,108.63		6,904,112.42		
Civic Center	0000	9780	86,716.59					
Godinez Rental Fees	0000	9780	91,339.86					
Data Warehouse	0000	9780	118,827.00					
PARS	0000	9780	2,042,480.00					
Walker/Roosevelt Joint Use	0000	9780	200,000.00					
FACE (startup)	0000	9780	1,644.70					
SPED Early Intervention Preschool gra	0000	9780	2,009,656.00					
Furniture/equipment for ALA expansior	0000	9780	253,309.94					
Technology Refresh	0000	9780	177,168.25					
Restorative Practice	0000	9780	218,133.40					
Civic Center	0000	9780		0.00				
Godinez Rental Fees	0000	9780		79,897.24				
Data Warehouse	0000	9780		118,827.00				
PARS	0000	9780		2,042,480.00				
Walker/Roosevelt Joint Use	0000	9780		200,000.00				
FACE (start up)	0000	9780		0.00				
SPED Early Intervention Preschool gra	0000	9780		2,017,840.50				
Furniture/equipment for ALA expansior	0000	9780		253,309.94				
Technology Refresh	0000	9780		184,989.16				
Restorative Practice	0000	9780		2,764.79				
Godinez Rental Fees	0000	9780				79,897.24		
Data Warehouse	0000	9780				118,827.00		
PARS	0000	9780				2,042,480.00		
Walker/Roosevelt Joint Use	0000	9780				200,000.00		
SPED Early Intervention Preschool Gr	0000	9780				2,024,609.08		
Furniture/equipment for ALA expansior	0000	9780				253,309.94		
Technology Refresh	0000	9780				184,989.16		
SPED Out of State Transportation Liab	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Reserve for Economic Uncertainties		9789	13,627,359.65	15,135,225.82		15,101,969.49		
Unassigned/Unappropriated Amount		9790	78,647,258.13	70,966,896.79		71,688,571.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	252,174,979.00	310,478,388.00	82,181,613.92	270,010,650.00	(40,467,738.00)	-13.0%
Education Protection Account State Aid - Current Year		8012	55,771,140.00	37,572,925.00	21,345,261.00	78,470,206.00	40,897,281.00	108.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	554,350.00	554,350.00	0.00	554,350.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	104,605,487.00	104,605,487.00	1,032,944.03	104,605,487.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,489,369.00	6,489,369.00	4,625,466.60	6,489,369.00	0.00	0.0%
Prior Years' Taxes		8043	1,314,493.00	1,314,493.00	886,790.75	1,314,493.00	0.00	0.0%
Supplemental Taxes		8044	5,557,783.00	5,557,783.00	1,486,507.43	5,557,783.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	35,293,236.00	35,293,236.00	2,354,729.00	35,293,236.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,580,342.00	19,580,342.00	0.00	19,580,342.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			481,341,179.00	521,446,373.00	113,913,312.73	521,875,916.00	429,543.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,044,648.00)	(18,044,648.00)	(4,225,388.00)	(18,044,648.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			461,296,531.00	501,401,725.00	109,687,924.73	501,831,268.00	429,543.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,136,010.00	10,136,010.00	0.00	10,136,010.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,230,654.00	1,230,654.00	0.00	1,249,759.89	19,105.89	1.6%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	88,033.00	88,033.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,421,894.21	17,474,558.64	3,961,149.12	24,673,356.46	7,198,797.82	41.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,153,337.00	2,153,337.00	154,516.74	2,283,362.74	130,025.74	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	90,839.54	90,839.90	90,839.90	New
Title III, Part A, English Learner Program	4203	8290	1,732,941.00	1,732,941.00	1,123,011.04	4,614,069.04	2,881,128.04	166.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	4,343,604.93	4,548,604.93	882,488.28	7,370,093.11	2,821,488.18	62.0%
Career and Technical Education	3500-3599	8290	440,645.00	440,645.00	0.00	440,645.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,457,398.22	76,650,675.22	56,162,151.56	78,050,179.05	1,399,503.83	1.8%
TOTAL, FEDERAL REVENUE			59,916,484.36	114,367,425.79	62,374,156.28	128,996,348.19	14,628,922.40	12.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	29,129,698.00	28,950,905.00	12,168,757.25	28,950,905.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	440,622.00	440,622.00	163,066.44	440,622.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,818,365.00	1,818,365.00	0.00	1,818,365.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,278,490.00	8,807,030.00	(47,858.48)	8,759,171.52	(47,858.48)	-0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,593,195.12	9,054,892.92	0.00	8,808,826.88	(246,066.04)	-2.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	641,232.63	641,232.63	1,738,581.60	1,857,876.98	1,216,644.35	189.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	133,051.71	185,551.71	185,551.71	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	62,198,652.80	36,982,038.22	8,836,341.27	37,369,739.50	387,701.28	1.0%
TOTAL, OTHER STATE REVENUE			110,100,255.55	86,695,085.77	22,991,939.79	88,191,058.59	1,495,972.82	1.7%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	994.38	994.38	994.38	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	30,000.00	30,000.00	4,097.98	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,276,463.00	1,276,463.00	226,881.83	1,099,307.01	(177,155.99)	-13.9%
Interest		8660	2,808,000.00	2,808,000.00	378,847.88	1,000,000.00	(1,808,000.00)	-64.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	461,779.00	737,206.00	737,206.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	3,943,659.80	3,949,659.80	2,843,488.57	6,427,066.61	2,477,406.81	62.7%
Tuition		8710	1,300,904.00	1,300,904.00	0.00	1,300,904.00	0.00	0.0%
All Other Transfers In		8781-8783	56,263.00	56,263.00	0.00	0.00	(56,263.00)	-100.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,415,289.80	9,421,289.80	3,916,089.64	10,595,478.00	1,174,188.20	12.5%
TOTAL, REVENUES			640,728,560.71	711,885,526.36	198,970,110.44	729,614,152.78	17,728,626.42	2.5%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	233,599,931.87	233,621,278.66	59,634,453.92	228,525,138.36	5,096,140.30	2.2%
Certificated Pupil Support Salaries		1200	18,061,612.79	18,061,612.79	5,093,137.71	19,102,427.54	(1,040,814.75)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	21,926,221.63	22,005,577.98	7,077,388.74	22,101,688.41	(96,110.43)	-0.4%
Other Certificated Salaries		1900	11,906,527.89	11,799,012.94	3,425,688.06	11,438,785.86	360,227.08	3.1%
TOTAL, CERTIFICATED SALARIES			285,494,294.18	285,487,482.37	75,230,668.43	281,168,040.17	4,319,442.20	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	41,276,762.27	41,229,947.98	6,149,095.48	42,940,985.66	(1,711,037.68)	-4.1%
Classified Support Salaries		2200	33,570,202.69	33,576,358.61	7,178,192.29	31,676,664.19	1,899,694.42	5.7%
Classified Supervisors' and Administrators' Salaries		2300	6,578,303.64	6,461,552.49	1,681,945.72	6,483,425.61	(21,873.12)	-0.3%
Clerical, Technical and Office Salaries		2400	25,779,936.66	25,758,723.95	5,489,634.42	24,126,099.52	1,632,624.43	6.3%
Other Classified Salaries		2900	9,190,222.13	9,187,722.13	1,362,534.57	9,375,337.31	(187,615.18)	-2.0%
TOTAL, CLASSIFIED SALARIES			116,395,427.39	116,214,305.16	21,861,402.48	114,602,512.29	1,611,792.87	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,525,674.19	73,524,231.56	8,804,799.36	72,045,744.63	1,478,486.93	2.0%
PERS		3201-3202	22,610,356.14	22,623,059.94	4,527,800.07	21,131,387.30	1,491,672.64	6.6%
OASDI/Medicare/Alternative		3301-3302	12,847,482.88	12,833,305.52	2,689,587.62	12,439,110.19	394,195.33	3.1%
Health and Welfare Benefits		3401-3402	58,267,019.39	58,266,202.78	17,185,927.66	56,831,892.77	1,434,310.01	2.5%
Unemployment Insurance		3501-3502	200,891.43	200,800.58	89,700.15	186,055.14	14,745.44	7.3%
Workers' Compensation		3601-3602	5,905,556.24	5,902,817.15	0.00	0.00	5,902,817.15	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			173,356,980.27	173,350,417.53	33,297,814.86	162,634,190.03	10,716,227.50	6.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,202,107.21	10,702,107.21	5,424,328.52	10,661,477.33	40,629.88	0.4%
Books and Other Reference Materials		4200	103,800.00	103,800.00	2,552.24	74,513.36	29,286.64	28.2%
Materials and Supplies		4300	20,194,468.10	61,183,874.28	4,363,312.02	64,698,610.06	(3,514,735.78)	-5.7%
Noncapitalized Equipment		4400	3,665,246.14	3,804,093.14	595,807.30	9,594,019.44	(5,789,926.30)	-152.2%
Food		4700	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,365,621.45	76,993,874.63	10,386,000.08	86,228,620.19	(9,234,745.56)	-12.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	21,479,970.87	21,464,820.87	1,850,242.48	23,560,559.03	(2,095,738.16)	-9.8%
Travel and Conferences		5200	1,499,658.78	1,492,258.78	44,175.19	2,647,658.89	(1,155,400.11)	-77.4%
Dues and Memberships		5300	376,041.07	383,016.07	72,905.16	384,372.07	(1,356.00)	-0.4%
Insurance		5400-5450	3,419,129.42	3,419,129.42	3,419,170.02	4,083,857.25	(664,727.83)	-19.4%
Operations and Housekeeping Services		5500	4,823,839.00	7,863,839.00	2,049,025.13	7,936,839.00	(73,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,441,359.24	11,391,930.24	1,404,510.96	11,951,696.02	(559,765.78)	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,350.00	12,350.00	(28,452.00)	(96,415.47)	108,765.47	880.7%
Professional/Consulting Services and Operating Expenditures		5800	20,765,634.88	45,690,382.15	6,026,791.88	44,195,975.25	1,494,406.90	3.3%
Communications		5900	2,060,298.76	2,060,398.76	712,113.67	4,931,158.76	(2,870,760.00)	-139.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,878,282.02	93,778,125.29	15,550,482.49	99,595,700.80	(5,817,575.51)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,300.00	20,300.00	0.00	25,300.00	(5,000.00)	-24.6%
Buildings and Improvements of Buildings		6200	46,000.00	111,909.00	(227,086.71)	482,875.53	(370,966.53)	-331.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,065,149.73	1,058,949.73	83,353.99	1,003,399.73	55,550.00	5.2%
Equipment Replacement		6500	600,850.00	600,850.00	0.00	600,850.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,732,299.73	1,792,008.73	(143,732.72)	2,112,425.26	(320,416.53)	-17.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	4,925,061.00	4,925,061.00	454,390.65	4,925,061.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	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	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,925,061.00	4,925,061.00	454,390.65	4,925,061.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,121,495.96)	(1,121,495.96)	0.00	(1,463,398.31)	341,902.35	-30.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,121,495.96)	(1,121,495.96)	0.00	(1,463,398.31)	341,902.35	-30.5%
TOTAL, EXPENDITURES			676,026,470.08	751,419,778.75	156,637,026.27	749,803,151.43	1,616,627.32	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,387,180.42	1,387,180.42	0.00	1,387,180.42	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,948,331.95	3,948,331.95	3,748,771.90	3,902,142.88	46,189.07	1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,341,512.37	5,341,512.37	3,748,771.90	5,295,323.30	46,189.07	0.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,658,487.63	19,658,487.63	(3,748,771.90)	(5,295,323.30)	24,953,810.93	-126.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	461,296,531.00	501,401,725.00	109,687,924.73	501,831,268.00	429,543.00	0.1%
2) Federal Revenue		8100-8299	140,000.00	140,000.00	31,315.39	1,178,219.37	1,038,219.37	741.6%
3) Other State Revenue		8300-8599	39,312,549.60	9,841,089.60	871,883.37	10,016,480.83	175,391.23	1.8%
4) Other Local Revenue		8600-8799	4,970,690.72	4,970,690.72	2,145,688.54	3,525,334.73	(1,445,355.99)	-29.1%
5) TOTAL, REVENUES			505,719,771.32	516,353,505.32	112,736,812.03	516,551,302.93		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	213,619,381.26	213,664,938.35	56,031,909.46	209,828,260.95	3,836,677.40	1.8%
2) Classified Salaries		2000-2999	64,170,129.95	64,106,152.67	13,333,235.17	62,338,604.46	1,767,548.21	2.8%
3) Employee Benefits		3000-3999	98,635,573.02	98,681,615.53	22,581,358.32	91,886,442.81	6,795,172.72	6.9%
4) Books and Supplies		4000-4999	11,811,545.82	20,618,801.12	4,821,014.70	20,887,131.77	(268,330.65)	-1.3%
5) Services and Other Operating Expenditures		5000-5999	35,636,237.62	44,928,688.62	12,073,074.47	45,775,809.12	(847,120.50)	-1.9%
6) Capital Outlay		6000-6999	441,300.00	489,129.00	52,844.76	431,827.31	57,301.69	11.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,525,061.00	1,525,061.00	454,390.65	1,525,061.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,090,808.08)	(6,801,505.46)	(6,771.20)	(6,250,706.12)	(550,799.34)	8.1%
9) TOTAL, EXPENDITURES			420,748,420.59	437,212,880.83	109,341,056.33	426,422,431.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			84,971,350.73	79,140,624.49	3,395,755.70	90,128,871.63		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
b) Transfers Out		7600-7629	5,341,512.37	5,341,512.37	3,748,771.90	5,295,323.30	46,189.07	0.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(108,589,217.61)	(109,230,153.65)	0.00	(99,759,407.88)	9,470,745.77	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(88,930,729.98)	(89,571,666.02)	(3,748,771.90)	(105,054,731.18)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,959,379.25)	(10,431,041.53)	(353,016.20)	(14,925,859.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,623,272.77	102,623,272.77		109,820,094.61	7,196,821.84	7.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,623,272.77	102,623,272.77		109,820,094.61		
d) Other Restatements		9795	0.00	0.00		(9,582.00)	(9,582.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			102,623,272.77	102,623,272.77		109,810,512.61		
2) Ending Balance, June 30 (E + F1e)			98,663,893.52	92,192,231.24		94,884,653.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,199,275.74	4,900,108.63		6,904,112.42		
Civic Center	0000	9780	86,716.59					
Godinez Rental Fees	0000	9780	91,339.86					
Data Warehouse	0000	9780	118,827.00					
PARS	0000	9780	2,042,480.00					
Walker/Roosevelt Joint Use	0000	9780	200,000.00					
FACE (startup)	0000	9780	1,644.70					
SPED Early Intervention Preschool gra	0000	9780	2,009,656.00					
Furniture/equipment for ALA expansior	0000	9780	253,309.94					
Technology Refresh	0000	9780	177,168.25					
Restorative Practice	0000	9780	218,133.40					
Civic Center	0000	9780		0.00				
Godinez Rental Fees	0000	9780		79,897.24				
Data Warehouse	0000	9780		118,827.00				
PARS	0000	9780		2,042,480.00				
Walker/Roosevelt Joint Use	0000	9780		200,000.00				
FACE (start up)	0000	9780		0.00				
SPED Early Intervention Preschool gra	0000	9780		2,017,840.50				
Furniture/equipment for ALA expansior	0000	9780		253,309.94				
Technology Refresh	0000	9780		184,989.16				
Restorative Practice	0000	9780		2,764.79				
Godinez Rental Fees	0000	9780				79,897.24		
Data Warehouse	0000	9780				118,827.00		
PARS	0000	9780				2,042,480.00		
Walker/Roosevelt Joint Use	0000	9780				200,000.00		
SPED Early Intervention Preschool Gr	0000	9780				2,024,609.08		
Furniture/equipment for ALA expansior	0000	9780				253,309.94		
Technology Refresh	0000	9780				184,989.16		
SPED Out of State Transportation Liab	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Reserve for Economic Uncertainties		9789	13,627,359.65	15,135,225.82		15,101,969.49		
Unassigned/Unappropriated Amount		9790	78,647,258.13	70,966,896.79		71,688,571.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	252,174,979.00	310,478,388.00	82,181,613.92	270,010,650.00	(40,467,738.00)	-13.0%
Education Protection Account State Aid - Current Year		8012	55,771,140.00	37,572,925.00	21,345,261.00	78,470,206.00	40,897,281.00	108.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	554,350.00	554,350.00	0.00	554,350.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	104,605,487.00	104,605,487.00	1,032,944.03	104,605,487.00	0.00	0.0%
Unsecured Roll Taxes		8042	6,489,369.00	6,489,369.00	4,625,466.60	6,489,369.00	0.00	0.0%
Prior Years' Taxes		8043	1,314,493.00	1,314,493.00	886,790.75	1,314,493.00	0.00	0.0%
Supplemental Taxes		8044	5,557,783.00	5,557,783.00	1,486,507.43	5,557,783.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	35,293,236.00	35,293,236.00	2,354,729.00	35,293,236.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,580,342.00	19,580,342.00	0.00	19,580,342.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			481,341,179.00	521,446,373.00	113,913,312.73	521,875,916.00	429,543.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	0.00	(2,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,044,648.00)	(18,044,648.00)	(4,225,388.00)	(18,044,648.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			461,296,531.00	501,401,725.00	109,687,924.73	501,831,268.00	429,543.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	140,000.00	140,000.00	31,315.39	1,178,219.37	1,038,219.37	741.6%
TOTAL, FEDERAL REVENUE			140,000.00	140,000.00	31,315.39	1,178,219.37	1,038,219.37	741.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,818,365.00	1,818,365.00	0.00	1,818,365.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,109,260.00	6,637,800.00	34,920.33	6,672,720.33	34,920.33	0.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	31,384,924.60	1,384,924.60	836,963.04	1,525,395.50	140,470.90	10.1%
TOTAL, OTHER STATE REVENUE			39,312,549.60	9,841,089.60	871,883.37	10,016,480.83	175,391.23	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	30,000.00	30,000.00	4,097.98	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	375,000.00	375,000.00	60,374.97	197,844.01	(177,155.99)	-47.2%
Interest		8660	2,808,000.00	2,808,000.00	378,847.88	1,000,000.00	(1,808,000.00)	-64.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	56,263.00	56,263.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	1,701,427.72	1,701,427.72	1,702,367.71	2,241,227.72	539,800.00	31.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	56,263.00	56,263.00	0.00	0.00	(56,263.00)	-100.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			4,970,690.72	4,970,690.72	2,145,688.54	3,525,334.73	(1,445,355.99)	-29.1%
TOTAL, REVENUES			505,719,771.32	516,353,505.32	112,736,812.03	516,551,302.93	197,797.61	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	174,952,588.37	175,034,698.96	44,454,396.44	172,055,833.12	2,978,865.84	1.7%
Certificated Pupil Support Salaries		1200	11,334,537.35	11,334,537.35	3,225,941.54	11,245,776.51	88,760.84	0.8%
Certificated Supervisors' and Administrators' Salaries		1300	19,062,081.38	19,141,437.73	6,110,152.24	19,060,389.86	81,047.87	0.4%
Other Certificated Salaries		1900	8,270,174.16	8,154,264.31	2,241,419.24	7,466,261.46	688,002.85	8.4%
TOTAL, CERTIFICATED SALARIES			213,619,381.26	213,664,938.35	56,031,909.46	209,828,260.95	3,836,677.40	1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,428,878.02	5,383,063.73	852,354.78	6,569,060.95	(1,185,997.22)	-22.0%
Classified Support Salaries		2200	22,996,726.37	23,002,882.29	5,190,487.95	22,819,241.52	183,640.77	0.8%
Classified Supervisors' and Administrators' Salaries		2300	4,839,919.34	4,839,919.34	1,263,375.47	4,870,323.19	(30,403.85)	-0.6%
Clerical, Technical and Office Salaries		2400	23,165,253.80	23,143,434.89	4,947,230.55	21,567,150.46	1,576,284.43	6.8%
Other Classified Salaries		2900	7,739,352.42	7,736,852.42	1,079,786.42	6,512,828.34	1,224,024.08	15.8%
TOTAL, CLASSIFIED SALARIES			64,170,129.95	64,106,152.67	13,333,235.17	62,338,604.46	1,767,548.21	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,551,749.59	34,560,378.17	5,733,671.87	33,752,078.75	808,299.42	2.3%
PERS		3201-3202	12,291,147.09	12,328,108.68	2,784,239.07	11,387,517.27	940,591.41	7.6%
OASDI/Medicare/Alternative		3301-3302	7,702,517.20	7,698,303.60	1,770,593.72	7,490,655.09	207,648.51	2.7%
Health and Welfare Benefits		3401-3402	39,869,488.06	39,874,408.17	12,216,810.97	39,131,444.60	742,963.57	1.9%
Unemployment Insurance		3501-3502	138,842.66	138,835.08	76,042.69	124,747.10	14,087.98	10.1%
Workers' Compensation		3601-3602	4,081,828.42	4,081,581.83	0.00	0.00	4,081,581.83	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			98,635,573.02	98,681,615.53	22,581,358.32	91,886,442.81	6,795,172.72	6.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,026,402.70	6,526,402.70	3,781,519.74	6,526,402.70	0.00	0.0%
Books and Other Reference Materials		4200	25,800.00	25,800.00	106.10	25,917.36	(117.36)	-0.5%
Materials and Supplies		4300	6,667,444.59	10,969,837.89	818,781.21	8,409,236.48	2,560,601.41	23.3%
Noncapitalized Equipment		4400	1,891,898.53	1,896,760.53	220,607.65	4,725,575.23	(2,828,814.70)	-149.1%
Food		4700	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,811,545.82	20,618,801.12	4,821,014.70	20,887,131.77	(268,330.65)	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,532,756.89	14,517,606.89	1,507,907.13	14,527,210.62	(9,603.73)	-0.1%
Travel and Conferences		5200	951,921.12	941,921.12	33,134.58	837,904.36	104,016.76	11.0%
Dues and Memberships		5300	359,541.07	366,516.07	69,980.16	364,230.07	2,286.00	0.6%
Insurance		5400-5450	3,417,129.42	3,417,129.42	3,417,611.52	4,081,857.25	(664,727.83)	-19.5%
Operations and Housekeeping Services		5500	4,721,559.00	7,761,559.00	2,046,264.78	7,834,559.00	(73,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,747,668.89	3,698,239.89	649,139.91	3,770,279.74	(72,039.85)	-1.9%
Transfers of Direct Costs		5710	(670,912.27)	(718,712.27)	(45,994.00)	(1,117,465.91)	398,753.64	-55.5%
Transfers of Direct Costs - Interfund		5750	12,350.00	12,350.00	(28,452.00)	(96,415.47)	108,765.47	880.7%
Professional/Consulting Services and Operating Expenditures		5800	8,517,297.90	12,885,052.90	4,107,394.72	13,543,542.86	(658,489.96)	-5.1%
Communications		5900	2,046,925.60	2,047,025.60	316,087.67	2,030,106.60	16,919.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,636,237.62	44,928,688.62	12,073,074.47	45,775,809.12	(847,120.50)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,300.00	20,300.00	0.00	25,300.00	(5,000.00)	-24.6%
Buildings and Improvements of Buildings		6200	46,000.00	100,029.00	28,168.46	123,277.31	(23,248.31)	-23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	355,000.00	348,800.00	24,676.30	263,250.00	85,550.00	24.5%
Equipment Replacement		6500	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			441,300.00	489,129.00	52,844.76	431,827.31	57,301.69	11.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,525,061.00	1,525,061.00	454,390.65	1,525,061.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,525,061.00	1,525,061.00	454,390.65	1,525,061.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,969,312.12)	(5,680,009.50)	(6,771.20)	(4,787,307.81)	(892,701.69)	15.7%
Transfers of Indirect Costs - Interfund		7350	(1,121,495.96)	(1,121,495.96)	0.00	(1,463,398.31)	341,902.35	-30.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,090,808.08)	(6,801,505.46)	(6,771.20)	(6,250,706.12)	(550,799.34)	8.1%
TOTAL, EXPENDITURES			420,748,420.59	437,212,880.83	109,341,056.33	426,422,431.30	10,790,449.53	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000,000.00	25,000,000.00	0.00	0.00	(25,000,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,387,180.42	1,387,180.42	0.00	1,387,180.42	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,948,331.95	3,948,331.95	3,748,771.90	3,902,142.88	46,189.07	1.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,341,512.37	5,341,512.37	3,748,771.90	5,295,323.30	46,189.07	0.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(108,589,217.61)	(109,230,153.65)	0.00	(99,759,407.88)	9,470,745.77	-8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(108,589,217.61)	(109,230,153.65)	0.00	(99,759,407.88)	9,470,745.77	-8.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(88,930,729.98)	(89,571,666.02)	(3,748,771.90)	(105,054,731.18)	(15,483,065.16)	17.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,776,484.36	114,227,425.79	62,342,840.89	127,818,128.82	13,590,703.03	11.9%
3) Other State Revenue		8300-8599	70,787,705.95	76,853,996.17	22,120,056.42	78,174,577.76	1,320,581.59	1.7%
4) Other Local Revenue		8600-8799	4,444,599.08	4,450,599.08	1,770,401.10	7,070,143.27	2,619,544.19	58.9%
5) TOTAL, REVENUES			135,008,789.39	195,532,021.04	86,233,298.41	213,062,849.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	71,874,912.92	71,822,544.02	19,198,758.97	71,339,779.22	482,764.80	0.7%
2) Classified Salaries		2000-2999	52,225,297.44	52,108,152.49	8,528,167.31	52,263,907.83	(155,755.34)	-0.3%
3) Employee Benefits		3000-3999	74,721,407.25	74,668,802.00	10,716,456.54	70,747,747.22	3,921,054.78	5.3%
4) Books and Supplies		4000-4999	19,554,075.63	56,375,073.51	5,564,985.38	65,341,488.42	(8,966,414.91)	-15.9%
5) Services and Other Operating Expenditures		5000-5999	28,242,044.40	48,849,436.67	3,477,408.02	53,819,891.68	(4,970,455.01)	-10.2%
6) Capital Outlay		6000-6999	1,290,999.73	1,302,879.73	(196,577.48)	1,680,597.95	(377,718.22)	-29.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,969,312.12	5,680,009.50	6,771.20	4,787,307.81	892,701.69	15.7%
9) TOTAL, EXPENDITURES			255,278,049.49	314,206,897.92	47,295,969.94	323,380,720.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,269,260.10)	(118,674,876.88)	38,937,328.47	(110,317,870.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	108,589,217.61	109,230,153.65	0.00	99,759,407.88	(9,470,745.77)	-8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			108,589,217.61	109,230,153.65	0.00	99,759,407.88		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,680,042.49)	(9,444,723.23)	38,937,328.47	(10,558,462.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,409,021.42	18,409,021.42		21,090,828.36	2,681,806.94	14.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,409,021.42	18,409,021.42		21,090,828.36		
d) Other Restatements		9795	0.00	0.00		9,582.00	9,582.00	New
e) Adjusted Beginning Balance (F1c + F1d)			18,409,021.42	18,409,021.42		21,100,410.36		
2) Ending Balance, June 30 (E + F1e)			6,728,978.93	8,964,298.19		10,541,947.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,728,978.93	8,964,298.19		10,541,947.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,136,010.00	10,136,010.00	0.00	10,136,010.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,230,654.00	1,230,654.00	0.00	1,249,759.89	19,105.89	1.6%
Child Nutrition Programs		8220	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	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	88,033.00	88,033.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,421,894.21	17,474,558.64	3,961,149.12	24,673,356.46	7,198,797.82	41.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,153,337.00	2,153,337.00	154,516.74	2,283,362.74	130,025.74	6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	90,839.54	90,839.90	90,839.90	New
Title III, Part A, English Learner Program	4203	8290	1,732,941.00	1,732,941.00	1,123,011.04	4,614,069.04	2,881,128.04	166.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	4,343,604.93	4,548,604.93	882,488.28	7,370,093.11	2,821,488.18	62.0%
Career and Technical Education	3500-3599	8290	440,645.00	440,645.00	0.00	440,645.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,317,398.22	76,510,675.22	56,130,836.17	76,871,959.68	361,284.46	0.5%
TOTAL, FEDERAL REVENUE			59,776,484.36	114,227,425.79	62,342,840.89	127,818,128.82	13,590,703.03	11.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	29,129,698.00	28,950,905.00	12,168,757.25	28,950,905.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	440,622.00	440,622.00	163,066.44	440,622.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materie		8560	2,169,230.00	2,169,230.00	(82,778.81)	2,086,451.19	(82,778.81)	-3.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	7,593,195.12	9,054,892.92	0.00	8,808,826.88	(246,066.04)	-2.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	641,232.63	641,232.63	1,738,581.60	1,857,876.98	1,216,644.35	189.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	133,051.71	185,551.71	185,551.71	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,813,728.20	35,597,113.62	7,999,378.23	35,844,344.00	247,230.38	0.7%
TOTAL, OTHER STATE REVENUE			70,787,705.95	76,853,996.17	22,120,056.42	78,174,577.76	1,320,581.59	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	994.38	994.38	994.38	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	901,463.00	901,463.00	166,506.86	901,463.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	461,779.00	680,943.00	680,943.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,242,232.08	2,248,232.08	1,141,120.86	4,185,838.89	1,937,606.81	86.2%
Tuition		8710	1,300,904.00	1,300,904.00	0.00	1,300,904.00	0.00	0.0%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,444,599.08	4,450,599.08	1,770,401.10	7,070,143.27	2,619,544.19	58.9%
TOTAL, REVENUES			135,008,789.39	195,532,021.04	86,233,298.41	213,062,849.85	17,530,828.81	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,647,343.50	58,586,579.70	15,180,057.48	56,469,305.24	2,117,274.46	3.6%
Certificated Pupil Support Salaries		1200	6,727,075.44	6,727,075.44	1,867,196.17	7,856,651.03	(1,129,575.59)	-16.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,864,140.25	2,864,140.25	967,236.50	3,041,298.55	(177,158.30)	-6.2%
Other Certificated Salaries		1900	3,636,353.73	3,644,748.63	1,184,268.82	3,972,524.40	(327,775.77)	-9.0%
TOTAL, CERTIFICATED SALARIES			71,874,912.92	71,822,544.02	19,198,758.97	71,339,779.22	482,764.80	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	35,847,884.25	35,846,884.25	5,296,740.70	36,371,924.71	(525,040.46)	-1.5%
Classified Support Salaries		2200	10,573,476.32	10,573,476.32	1,987,704.34	8,857,422.67	1,716,053.65	16.2%
Classified Supervisors' and Administrators' Salaries		2300	1,738,384.30	1,621,633.15	418,570.25	1,613,102.42	8,530.73	0.5%
Clerical, Technical and Office Salaries		2400	2,614,682.86	2,615,289.06	542,403.87	2,558,949.06	56,340.00	2.2%
Other Classified Salaries		2900	1,450,869.71	1,450,869.71	282,748.15	2,862,508.97	(1,411,639.26)	-97.3%
TOTAL, CLASSIFIED SALARIES			52,225,297.44	52,108,152.49	8,528,167.31	52,263,907.83	(155,755.34)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,973,924.60	38,963,853.39	3,071,127.49	38,293,665.88	670,187.51	1.7%
PERS		3201-3202	10,319,209.05	10,294,951.26	1,743,561.00	9,743,870.03	551,081.23	5.4%
OASDI/Medicare/Alternative		3301-3302	5,144,965.68	5,135,001.92	918,993.90	4,948,455.10	186,546.82	3.6%
Health and Welfare Benefits		3401-3402	18,397,531.33	18,391,794.61	4,969,116.69	17,700,448.17	691,346.44	3.8%
Unemployment Insurance		3501-3502	62,048.77	61,965.50	13,657.46	61,308.04	657.46	1.1%
Workers' Compensation		3601-3602	1,823,727.82	1,821,235.32	0.00	0.00	1,821,235.32	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,721,407.25	74,668,802.00	10,716,456.54	70,747,747.22	3,921,054.78	5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,175,704.51	4,175,704.51	1,642,808.78	4,135,074.63	40,629.88	1.0%
Books and Other Reference Materials		4200	78,000.00	78,000.00	2,446.14	48,596.00	29,404.00	37.7%
Materials and Supplies		4300	13,527,023.51	50,214,036.39	3,544,530.81	56,289,373.58	(6,075,337.19)	-12.1%
Noncapitalized Equipment		4400	1,773,347.61	1,907,332.61	375,199.65	4,868,444.21	(2,961,111.60)	-155.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,554,075.63	56,375,073.51	5,564,985.38	65,341,488.42	(8,966,414.91)	-15.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,947,213.98	6,947,213.98	342,335.35	9,033,348.41	(2,086,134.43)	-30.0%
Travel and Conferences		5200	547,737.66	550,337.66	11,040.61	1,809,754.53	(1,259,416.87)	-228.8%
Dues and Memberships		5300	16,500.00	16,500.00	2,925.00	20,142.00	(3,642.00)	-22.1%
Insurance		5400-5450	2,000.00	2,000.00	1,558.50	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,280.00	102,280.00	2,760.35	102,280.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,693,690.35	7,693,690.35	755,371.05	8,181,416.28	(487,725.93)	-6.3%
Transfers of Direct Costs		5710	670,912.27	718,712.27	45,994.00	1,117,465.91	(398,753.64)	-55.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,248,336.98	32,805,329.25	1,919,397.16	30,652,432.39	2,152,896.86	6.6%
Communications		5900	13,373.16	13,373.16	396,026.00	2,901,052.16	(2,887,679.00)	-21593.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,242,044.40	48,849,436.67	3,477,408.02	53,819,891.68	(4,970,455.01)	-10.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	11,880.00	(255,255.17)	359,598.22	(347,718.22)	-2926.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	710,149.73	710,149.73	58,677.69	740,149.73	(30,000.00)	-4.2%
Equipment Replacement		6500	580,850.00	580,850.00	0.00	580,850.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,290,999.73	1,302,879.73	(196,577.48)	1,680,597.95	(377,718.22)	-29.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	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	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,400,000.00	3,400,000.00	0.00	3,400,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,969,312.12	5,680,009.50	6,771.20	4,787,307.81	892,701.69	15.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,969,312.12	5,680,009.50	6,771.20	4,787,307.81	892,701.69	15.7%
TOTAL, EXPENDITURES			255,278,049.49	314,206,897.92	47,295,969.94	323,380,720.13	(9,173,822.21)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	108,589,217.61	109,230,153.65	0.00	99,759,407.88	(9,470,745.77)	-8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			108,589,217.61	109,230,153.65	0.00	99,759,407.88	(9,470,745.77)	-8.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			108,589,217.61	109,230,153.65	0.00	99,759,407.88	9,470,745.77	-8.7%

Resource	Description	2020-21 Projected Year Totals
5640	Medi-Cal Billing Option	153,159.72
6512	Special Ed: Mental Health Services	425,053.40
7388	SB 117 COVID-19 LEA Response Funds	782,586.00
8150	Ongoing & Major Maintenance Account (RM.	5,143,361.46
9010	Other Restricted Local	4,037,787.38
Total, Restricted Balance		<u>10,541,947.96</u>

Charter Schools Special Revenue Fund



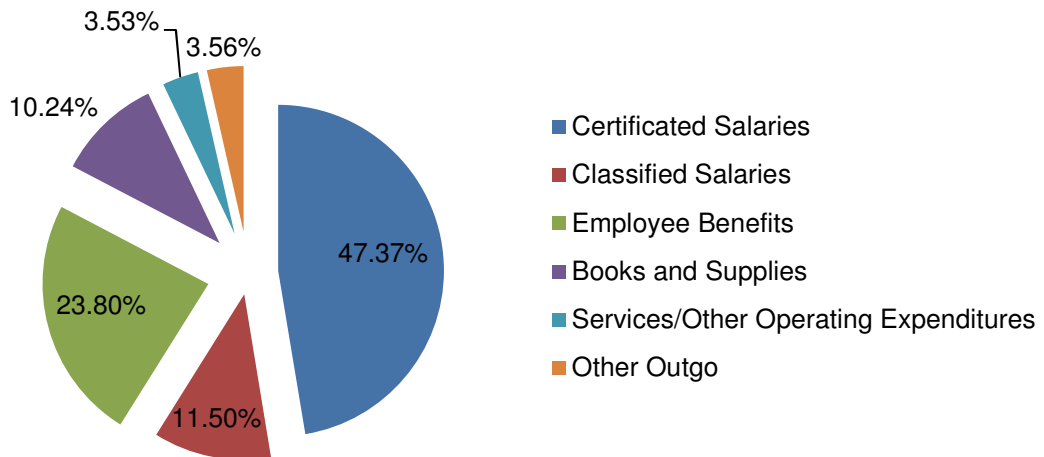
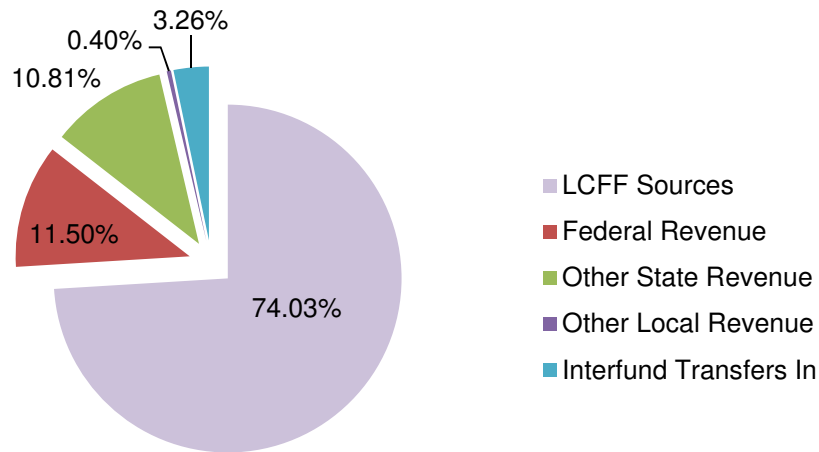
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for activities of ALA.



The projected ending fund balance of \$1.44 million is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,482,265.00	3,482,265.00	713,203.56	3,482,265.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,465.53	70,465.53	445,683.29	540,672.95	470,207.42	667.3%
3) Other State Revenue		8300-8599	475,953.20	475,953.20	30,735.80	508,734.00	32,780.80	6.9%
4) Other Local Revenue		8600-8799	19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,047,683.73	4,047,683.73	1,191,995.69	4,550,671.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,433,854.21	2,433,854.21	648,862.70	2,405,875.13	27,979.08	1.1%
2) Classified Salaries		2000-2999	655,389.23	655,389.23	113,888.55	584,253.08	71,136.15	10.9%
3) Employee Benefits		3000-3999	1,269,609.99	1,269,609.99	267,579.13	1,208,355.12	61,254.87	4.8%
4) Books and Supplies		4000-4999	171,825.94	171,825.94	61,659.99	519,818.92	(347,992.98)	-202.5%
5) Services and Other Operating Expenditures		5000-5999	158,821.00	158,821.00	39,657.90	179,089.94	(20,268.94)	-12.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
9) TOTAL, EXPENDITURES			4,876,297.52	4,876,297.52	1,131,648.27	5,077,921.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(828,613.79)	(828,613.79)	60,347.42	(527,249.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			199,560.05	199,560.05	0.00	153,370.98		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(629,053.74)	(629,053.74)	60,347.42	(373,878.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,460,761.28	1,813,807.91		1,813,807.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,460,761.28	1,813,807.91		1,813,807.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,460,761.28	1,813,807.91		1,813,807.91		
2) Ending Balance, June 30 (E + F1e)			831,707.54	1,184,754.17		1,439,929.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	106,308.03	112,379.39		225,294.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	725,399.51	1,072,374.78		1,214,635.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,345,283.00	2,345,283.00	695,995.56	2,345,283.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	68,830.00	68,830.00	17,208.00	68,830.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,068,152.00	1,068,152.00	0.00	1,068,152.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,482,265.00	3,482,265.00	713,203.56	3,482,265.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	70,465.53	70,465.53	0.00	78,889.66	8,424.13	12.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	445,683.29	461,783.29	461,783.29	New
TOTAL, FEDERAL REVENUE			70,465.53	70,465.53	445,683.29	540,672.95	470,207.42	667.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,959.00	7,959.00	0.00	7,959.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,946.00	66,946.00	(1,215.20)	65,730.80	(1,215.20)	-1.8%
After School Education and Safety (ASES)	6010	8590	177,559.20	177,559.20	0.00	177,559.20	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	223,489.00	223,489.00	31,951.00	257,485.00	33,996.00	15.2%
TOTAL, OTHER STATE REVENUE			475,953.20	475,953.20	30,735.80	508,734.00	32,780.80	6.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,000.00	19,000.00	2,373.04	19,000.00	0.00	0.0%
TOTAL, REVENUES			4,047,683.73	4,047,683.73	1,191,995.69	4,550,671.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,222,304.06	2,222,304.06	570,985.14	2,170,573.51	51,730.55	2.3%
Certificated Pupil Support Salaries		1200	66,115.17	66,115.17	29,333.56	88,371.62	(22,256.45)	-33.7%
Certificated Supervisors' and Administrators' Salaries		1300	145,434.98	145,434.98	48,544.00	146,930.00	(1,495.02)	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,433,854.21	2,433,854.21	648,862.70	2,405,875.13	27,979.08	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	147,090.86	147,090.86	19,036.20	148,104.32	(1,013.46)	-0.7%
Classified Support Salaries		2200	119,121.06	119,121.06	29,706.00	118,824.00	297.06	0.2%
Classified Supervisors' and Administrators' Salaries		2300	8,764.49	8,764.49	2,464.70	8,860.10	(95.61)	-1.1%
Clerical, Technical and Office Salaries		2400	316,699.48	316,699.48	56,892.21	244,570.05	72,129.43	22.8%
Other Classified Salaries		2900	63,713.34	63,713.34	5,789.44	63,894.61	(181.27)	-0.3%
TOTAL, CLASSIFIED SALARIES			655,389.23	655,389.23	113,888.55	584,253.08	71,136.15	10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	601,328.63	601,328.63	101,980.89	602,961.15	(1,632.52)	-0.3%
PERS		3201-3202	120,247.24	120,247.24	24,536.06	116,593.92	3,653.32	3.0%
OASDI/Medicare/Alternative		3301-3302	85,981.26	85,981.26	18,239.89	79,038.38	6,942.88	8.1%
Health and Welfare Benefits		3401-3402	415,640.48	415,640.48	122,446.40	408,283.56	7,356.92	1.8%
Unemployment Insurance		3501-3502	1,528.51	1,528.51	375.89	1,478.11	50.40	3.3%
Workers' Compensation		3601-3602	44,883.87	44,883.87	0.00	0.00	44,883.87	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,269,609.99	1,269,609.99	267,579.13	1,208,355.12	61,254.87	4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	101,100.94	101,100.94	27,772.41	349,280.85	(248,179.91)	-245.5%
Noncapitalized Equipment		4400	70,725.00	70,725.00	33,887.58	170,538.07	(99,813.07)	-141.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,825.94	171,825.94	61,659.99	519,818.92	(347,992.98)	-202.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
Dues and Memberships		5300	6,800.00	6,800.00	0.00	8,310.00	(1,510.00)	-22.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	1,634.00	(1,134.00)	-226.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,750.00	37,750.00	28,452.00	38,202.00	(452.00)	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	88,071.00	88,071.00	11,205.90	105,243.94	(17,172.94)	-19.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,821.00	158,821.00	39,657.90	179,089.94	(20,268.94)	-12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			186,797.15	186,797.15	0.00	180,528.96	6,268.19	3.4%
TOTAL, EXPENDITURES			4,876,297.52	4,876,297.52	1,131,648.27	5,077,921.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
(a) TOTAL, INTERFUND TRANSFERS IN			199,560.05	199,560.05	0.00	153,370.98	(46,189.07)	-23.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,560.05	199,560.05	0.00	153,370.98		

Resource	Description	2020/21 Projected Year Totals
3210	Elementary and Secondary School Emergency Relief (ESSEI	108,179.29
3215	Governor's Emergency Education Relief Fund: Learning Loss	16,100.00
6300	Lottery: Instructional Materials	92,573.97
7311	Classified School Employee Professional Development Block	1,097.00
7388	SB 117 COVID-19 LEA Response Funds	3,496.54
9010	Other Restricted Local	3,847.63
Total, Restricted Balance		<u>225,294.43</u>

Child Development Fund

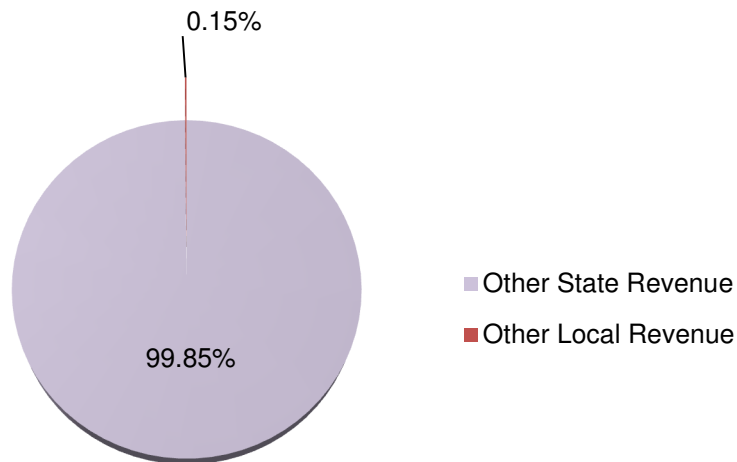


Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

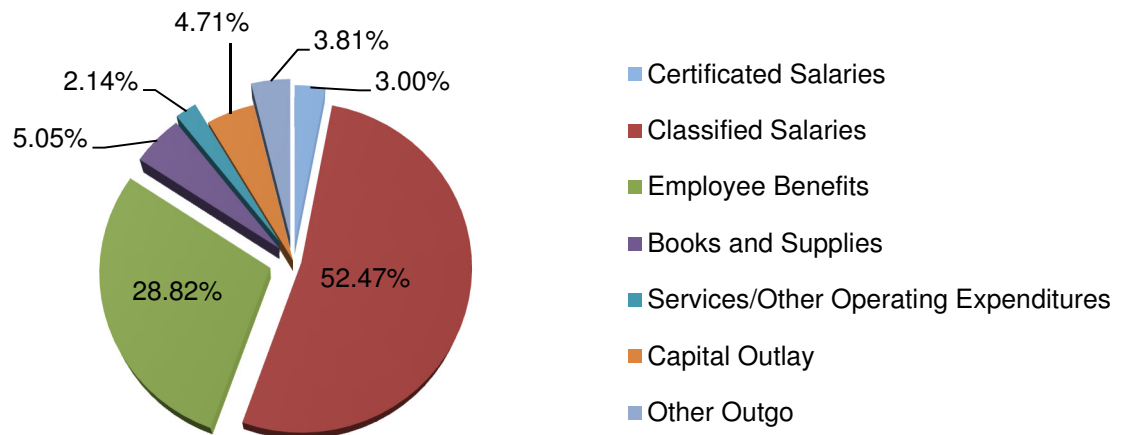
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$9.93 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (84.29%). Total projected expenditures are \$9.92 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2021 (or later).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,446,956.00	9,446,956.00	207,648.50	9,916,391.85	469,435.85	5.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	1,456.29	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			9,461,956.00	9,461,956.00	209,104.79	9,931,391.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	294,545.90	294,545.90	92,842.63	297,495.92	(2,950.02)	-1.0%
2) Classified Salaries		2000-2999	5,257,154.46	5,257,154.46	1,427,978.95	5,203,373.13	53,781.33	1.0%
3) Employee Benefits		3000-3999	2,981,924.20	2,981,924.20	706,457.77	2,857,527.53	124,396.67	4.2%
4) Books and Supplies		4000-4999	734,111.48	734,111.48	35,511.22	500,977.26	233,134.22	31.8%
5) Services and Other Operating Expenditures		5000-5999	159,100.00	159,100.00	43,055.29	212,483.47	(53,383.47)	-33.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	466,620.00	(466,620.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,119.96	20,119.96	0.00	377,914.54	(357,794.58)	-1778.3%
9) TOTAL, EXPENDITURES			9,446,956.00	9,446,956.00	2,305,845.86	9,916,391.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			15,000.00	15,000.00	(2,096,741.07)	15,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	15,000.00	(2,096,741.07)	15,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	429,474.36	976,698.95		976,698.95	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			429,474.36	976,698.95		976,698.95		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			429,474.36	976,698.95		976,698.95		
2) Ending Balance, June 30 (E + F1e)								
			444,474.36	991,698.95		991,698.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	444,474.36	991,698.95		991,698.95		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	8,900,000.00	8,900,000.00	0.00	8,900,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	546,956.00	546,956.00	207,648.50	1,016,391.85	469,435.85	85.8%
TOTAL, OTHER STATE REVENUE			9,446,956.00	9,446,956.00	207,648.50	9,916,391.85	469,435.85	5.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	31.16	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	1,380.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	45.13	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	1,456.29	15,000.00	0.00	0.0%
TOTAL, REVENUES			9,461,956.00	9,461,956.00	209,104.79	9,931,391.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	59,694.43	59,694.43	13,452.15	59,324.51	369.92	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	112,698.14	112,698.14	37,984.00	113,952.00	(1,253.86)	-1.1%
Other Certificated Salaries		1900	122,153.33	122,153.33	41,406.48	124,219.41	(2,066.08)	-1.7%
TOTAL, CERTIFICATED SALARIES			294,545.90	294,545.90	92,842.63	297,495.92	(2,950.02)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,626,030.07	4,626,030.07	1,264,045.46	4,559,227.68	66,802.39	1.4%
Classified Support Salaries		2200	51,199.74	51,199.74	13,440.90	54,196.40	(2,996.66)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	204,784.77	204,784.77	59,778.52	209,566.08	(4,781.31)	-2.3%
Clerical, Technical and Office Salaries		2400	154,563.01	154,563.01	37,487.07	157,645.97	(3,082.96)	-2.0%
Other Classified Salaries		2900	220,576.87	220,576.87	53,227.00	222,737.00	(2,160.13)	-1.0%
TOTAL, CLASSIFIED SALARIES			5,257,154.46	5,257,154.46	1,427,978.95	5,203,373.13	53,781.33	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	876,932.34	876,932.34	165,473.40	861,498.75	15,433.59	1.8%
PERS		3201-3202	436,324.23	436,324.23	99,666.75	440,928.05	(4,603.82)	-1.1%
OASDI/Medicare/Alternative		3301-3302	213,108.15	213,108.15	52,187.91	223,430.98	(10,322.83)	-4.8%
Health and Welfare Benefits		3401-3402	1,371,173.69	1,371,173.69	388,380.33	1,328,881.30	42,292.39	3.1%
Unemployment Insurance		3501-3502	2,775.81	2,775.81	749.38	2,788.45	(12.64)	-0.5%
Workers' Compensation		3601-3602	81,609.98	81,609.98	0.00	0.00	81,609.98	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,981,924.20	2,981,924.20	706,457.77	2,857,527.53	124,396.67	4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	724,111.48	724,111.48	(11,541.42)	414,713.47	309,398.01	42.7%
Noncapitalized Equipment		4400	10,000.00	10,000.00	47,052.64	86,263.79	(76,263.79)	-762.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			734,111.48	734,111.48	35,511.22	500,977.26	233,134.22	31.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	(10,882.50)	20,000.00	(5,000.00)	-33.3%
Travel and Conferences		5200	38,300.00	38,300.00	0.00	38,300.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,050.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,500.00	9,500.00	0.00	9,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.00	2,813.47	(1,313.47)	-87.6%
Professional/Consulting Services and Operating Expenditures		5800	92,800.00	92,800.00	52,859.38	138,870.00	(46,070.00)	-49.6%
Communications		5900	500.00	500.00	28.41	1,500.00	(1,000.00)	-200.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,100.00	159,100.00	43,055.29	212,483.47	(53,383.47)	-33.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	466,620.00	(466,620.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	466,620.00	(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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,119.96	20,119.96	0.00	377,914.54	(357,794.58)	-1778.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,119.96	20,119.96	0.00	377,914.54	(357,794.58)	-1778.3%
TOTAL, EXPENDITURES			9,446,956.00	9,446,956.00	2,305,845.86	9,916,391.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	991,698.95
Total, Restricted Balance		<u>991,698.95</u>

Cafeteria Special Revenue Fund

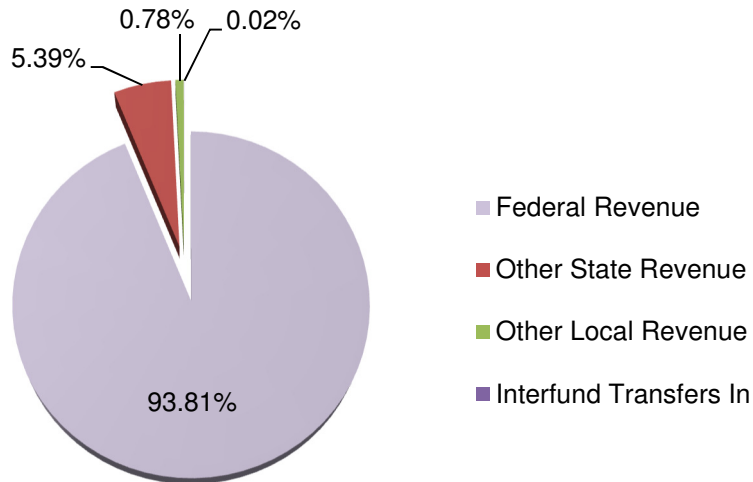


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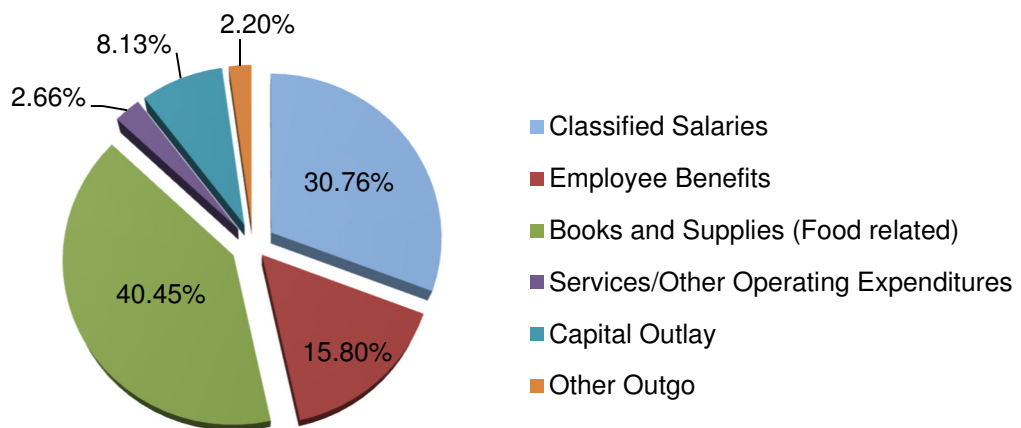
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from Federal reimbursement process (93.81%). Total projected revenue is \$37.09 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Books and Supplies (food related) represent the largest expenditures (40.45%). Total projected expenditures are \$41.11 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$4.02 million more than its anticipated revenue by June 30, 2021 (or later) in conformance with the Budget Agreement with the California Department of Education.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,713,000.00	32,713,000.00	4,266,203.13	34,800,000.00	2,087,000.00	6.4%
3) Other State Revenue		8300-8599	2,246,300.00	2,246,300.00	237,367.94	2,000,000.00	(246,300.00)	-11.0%
4) Other Local Revenue		8600-8799	2,378,000.00	2,378,000.00	46,467.27	288,031.28	(2,089,968.72)	-87.9%
5) TOTAL, REVENUES			37,337,300.00	37,337,300.00	4,550,038.34	37,088,031.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,614,585.00	12,614,585.00	2,183,948.33	12,645,800.00	(31,215.00)	-0.2%
3) Employee Benefits		3000-3999	6,690,159.43	6,690,159.43	1,423,419.75	6,494,649.05	195,510.38	2.9%
4) Books and Supplies		4000-4999	18,107,100.00	18,107,100.00	3,654,131.74	16,631,100.00	1,476,000.00	8.2%
5) Services and Other Operating Expenditures		5000-5999	981,200.00	981,200.00	142,583.69	1,093,200.00	(112,000.00)	-11.4%
6) Capital Outlay		6000-6999	2,599,000.00	2,599,000.00	385,775.69	3,343,983.00	(744,983.00)	-28.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	914,578.85	914,578.85	0.00	904,954.81	9,624.04	1.1%
9) TOTAL, EXPENDITURES			41,906,623.28	41,906,623.28	7,789,859.20	41,113,686.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,569,323.28)	(4,569,323.28)	(3,239,820.86)	(4,025,655.58)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,000.00	6,000.00	0.00	6,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,563,323.28)	(4,563,323.28)	(3,239,820.86)	(4,019,655.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,233,993.28	18,918,829.48		18,918,829.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,233,993.28	18,918,829.48		18,918,829.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,233,993.28	18,918,829.48		18,918,829.48		
2) Ending Balance, June 30 (E + F1e)			7,670,670.00	14,355,506.20		14,899,173.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,670,670.00	14,355,506.20		14,899,173.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,913,000.00	30,913,000.00	3,902,452.58	33,000,000.00	2,087,000.00	6.8%
Donated Food Commodities		8221	1,800,000.00	1,800,000.00	363,750.55	1,800,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,713,000.00	32,713,000.00	4,266,203.13	34,800,000.00	2,087,000.00	6.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,246,300.00	2,246,300.00	237,367.94	2,000,000.00	(246,300.00)	-11.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,246,300.00	2,246,300.00	237,367.94	2,000,000.00	(246,300.00)	-11.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food Service Sales		8634	575,000.00	575,000.00	285.00	5,000.00	(570,000.00)	-99.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	46,150.99	280,000.00	(20,000.00)	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500,000.00	1,500,000.00	31.28	31.28	(1,499,968.72)	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,378,000.00	2,378,000.00	46,467.27	288,031.28	(2,089,968.72)	-87.9%
TOTAL, REVENUES			37,337,300.00	37,337,300.00	4,550,038.34	37,088,031.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	10,624,815.00	10,624,815.00	1,737,502.90	10,617,830.00	6,985.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,921,244.00	1,921,244.00	429,855.43	1,959,444.00	(38,200.00)	-2.0%
Clerical, Technical and Office Salaries		2400	68,526.00	68,526.00	16,590.00	68,526.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,614,585.00	12,614,585.00	2,183,948.33	12,645,800.00	(31,215.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,132,403.98	2,132,403.98	427,086.28	2,155,342.00	(22,938.02)	-1.1%
OASDI/Medicare/Alternative		3301-3302	845,716.00	845,716.00	157,266.94	853,975.00	(8,259.00)	-1.0%
Health and Welfare Benefits		3401-3402	3,520,223.00	3,520,223.00	837,994.46	3,478,899.00	41,324.00	1.2%
Unemployment Insurance		3501-3502	6,489.05	6,489.05	1,072.07	6,433.05	56.00	0.9%
Workers' Compensation		3601-3602	185,327.40	185,327.40	0.00	0.00	185,327.40	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,690,159.43	6,690,159.43	1,423,419.75	6,494,649.05	195,510.38	2.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	517,000.00	517,000.00	181,596.50	551,000.00	(34,000.00)	-6.6%
Noncapitalized Equipment		4400	215,000.00	215,000.00	1,624.96	215,000.00	0.00	0.0%
Food		4700	17,375,100.00	17,375,100.00	3,470,910.28	15,865,100.00	1,510,000.00	8.7%
TOTAL, BOOKS AND SUPPLIES			18,107,100.00	18,107,100.00	3,654,131.74	16,631,100.00	1,476,000.00	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	100,000.00	100,000.00	16,807.92	100,000.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	12,000.00	88.09	7,000.00	5,000.00	41.7%
Dues and Memberships		5300	4,000.00	4,000.00	2,716.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	203,000.00	203,000.00	1,246.96	173,000.00	30,000.00	14.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	570,000.00	570,000.00	76,128.50	612,000.00	(42,000.00)	-7.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(54,300.00)	(54,300.00)	0.00	50,700.00	(105,000.00)	193.4%
Professional/Consulting Services and Operating Expenditures		5800	146,300.00	146,300.00	45,596.22	146,300.00	0.00	0.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			981,200.00	981,200.00	142,583.69	1,093,200.00	(112,000.00)	-11.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,167,665.00	1,167,665.00	383,853.03	2,476,983.00	(1,309,318.00)	-112.1%
Equipment		6400	1,431,335.00	1,431,335.00	1,922.66	867,000.00	564,335.00	39.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,599,000.00	2,599,000.00	385,775.69	3,343,983.00	(744,983.00)	-28.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	914,578.85	914,578.85	0.00	904,954.81	9,624.04	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			914,578.85	914,578.85	0.00	904,954.81	9,624.04	1.1%
TOTAL, EXPENDITURES			41,906,623.28	41,906,623.28	7,789,859.20	41,113,686.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,000.00	6,000.00	0.00	6,000.00		

Resource	Description	2020/21 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,889,867.60
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	9,306.29
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		<u>14,899,173.90</u>

Deferred Maintenance Fund

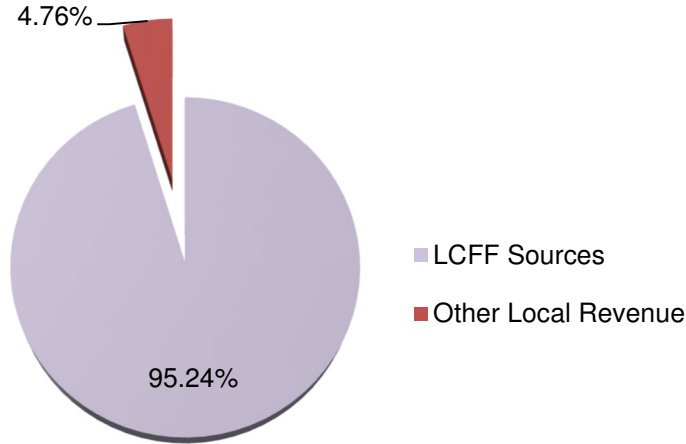


Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

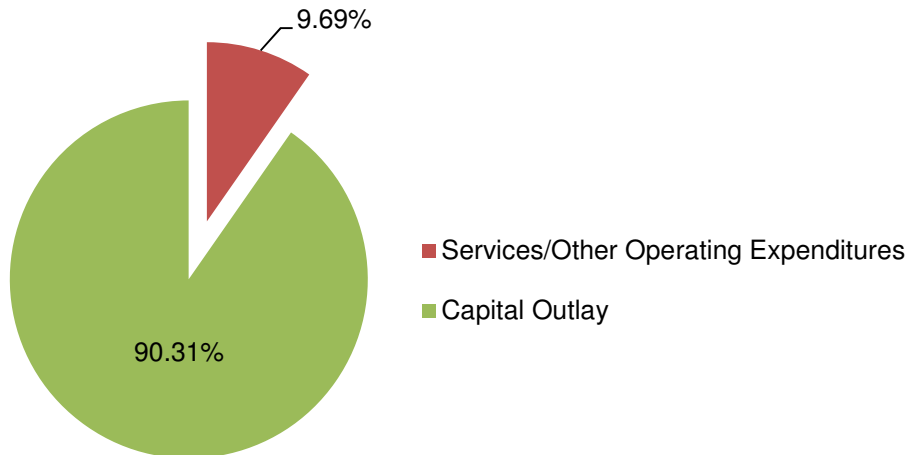
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. Other local revenue is the only revenue source projected for 2020-21.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures represent the only expense category budgeted at this time. Total projected expenditures are \$4.63 million.



The projected fund balance of \$2.99 million is reserved for ongoing and major maintenance of school buildings.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	170,000.00	170,000.00	16,978.36	100,000.00	(70,000.00)	-41.2%
5) TOTAL, REVENUES			2,170,000.00	2,170,000.00	16,978.36	2,100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	448,646.00	448,646.00	953.89	448,646.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	283,750.68	4,183,151.81	(4,183,151.81)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			448,646.00	448,646.00	284,704.57	4,631,797.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,721,354.00	1,721,354.00	(267,726.21)	(2,531,797.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,721,354.00	1,721,354.00	(267,726.21)	(2,531,797.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,481,998.52	5,523,402.76		5,523,402.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,481,998.52	5,523,402.76		5,523,402.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,481,998.52	5,523,402.76		5,523,402.76		
2) Ending Balance, June 30 (E + F1e)			4,203,352.52	7,244,756.76		2,991,604.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,203,352.52	7,244,756.76		2,991,604.95		
Maintenance Projects	0000	9780				2,991,604.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	170,000.00	170,000.00	16,978.36	100,000.00	(70,000.00)	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			170,000.00	170,000.00	16,978.36	100,000.00	(70,000.00)	-41.2%
TOTAL, REVENUES			2,170,000.00	2,170,000.00	16,978.36	2,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	445,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,646.00	3,646.00	953.89	3,646.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			448,646.00	448,646.00	953.89	448,646.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	90,052.00	(90,052.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	283,750.68	4,093,099.81	(4,093,099.81)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	283,750.68	4,183,151.81	(4,183,151.81)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			448,646.00	448,646.00	284,704.57	4,631,797.81		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Other than Capital Outlay Projects

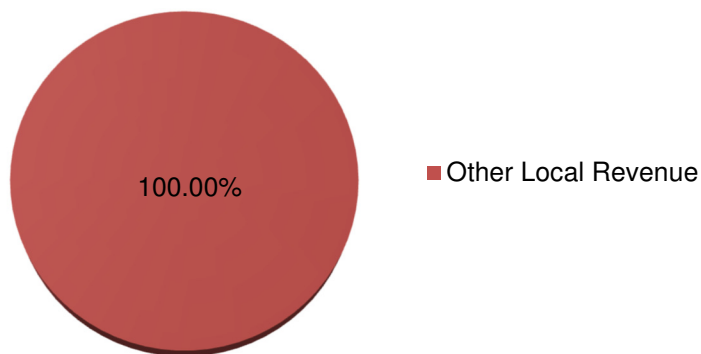


Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.24 million is reserved for the District's operating systems.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	19,000.00	3,256.10	19,000.00	0.00	0.0%
5) TOTAL, REVENUES			19,000.00	19,000.00	3,256.10	19,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,000.00	19,000.00	3,256.10	19,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,000.00	19,000.00	3,256.10	19,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,208,412.30	1,218,445.07		1,218,445.07	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1,208,412.30	1,218,445.07		1,218,445.07		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,208,412.30	1,218,445.07		1,218,445.07		
2) Ending Balance, June 30 (E + F1e)								
			1,227,412.30	1,237,445.07		1,237,445.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,227,412.30	1,237,445.07		1,237,445.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	3,256.10	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,000.00	19,000.00	3,256.10	19,000.00	0.00	0.0%
TOTAL, REVENUES			19,000.00	19,000.00	3,256.10	19,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Postemployment Benefits



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

Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$333 thousand in fiscal year 2020-21.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	871.40	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	871.40	6,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	6,500.00	871.40	6,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,500.00	6,500.00	871.40	6,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	326,014.75	326,074.86	326,074.86	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				326,014.75	326,074.86	326,074.86		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				326,014.75	326,074.86	326,074.86		
2) Ending Balance, June 30 (E + F1e)				332,514.75	332,574.86	332,574.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	332,514.75	332,574.86	332,574.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	6,500.00	6,500.00	871.40	6,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,500.00	6,500.00	871.40	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	871.40	6,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Building Fund



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

Building Fund (21)

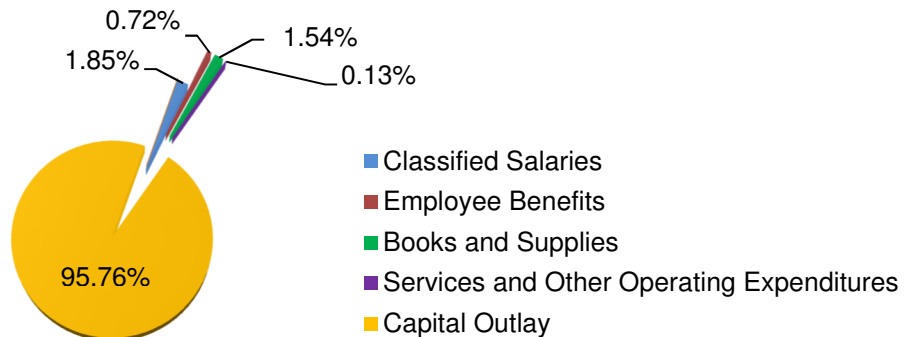


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2020-21:

Type of project	Location	Budget amount
P2P	Jefferson Elementary	\$4.3 million
Modernization	Carver Elementary	\$2.2 million
	King Elementary	\$6.2 million
	Washington and Garfield Elementary	\$6.1 million
Renovation	Valley HS	\$1.6 million
	Sierra Prep	\$3.1 million
	Heninger Intermediate	\$1.9 million
	McFadden Intermediate	\$3.2 million
	Washington Elementary	\$1.4 million
	Jackson Elementary	\$1.2 million
	Roosevelt-Walker Elementary	\$1.0 million
	Saddleback HS	\$4.1 million
	Various other sites	\$1.1 million
Sports Complex	Saddleback HS	\$2.5 million
CTE	Valley HS	\$0.6 million
Other	Various sites	\$2.4 million



The projected fund balance of \$9.14 million is reserved for the remaining Measure I projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200,000.00	1,200,000.00	148,326.90	500,000.00	(700,000.00)	-58.3%
5) TOTAL, REVENUES			1,200,000.00	1,200,000.00	148,326.90	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	772,966.50	772,966.50	185,716.37	794,568.80	(21,602.30)	-2.8%
3) Employee Benefits		3000-3999	327,597.58	327,597.58	73,688.04	309,997.03	17,600.55	5.4%
4) Books and Supplies		4000-4999	0.00	0.00	107,250.09	662,220.95	(662,220.95)	New
5) Services and Other Operating Expenditures		5000-5999	46,600.00	46,600.00	25,390.35	57,305.75	(10,705.75)	-23.0%
6) Capital Outlay		6000-6999	11,600,000.00	11,600,000.00	7,272,130.36	41,131,419.12	(29,531,419.12)	-254.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,747,164.08	12,747,164.08	7,664,175.21	42,955,511.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,547,164.08)	(11,547,164.08)	(7,515,848.31)	(42,455,511.65)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,547,164.08)	(11,547,164.08)	(7,515,848.31)	(42,455,511.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,066,920.34	51,592,418.97		51,592,418.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,066,920.34	51,592,418.97		51,592,418.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,066,920.34	51,592,418.97		51,592,418.97		
2) Ending Balance, June 30 (E + F1e)			31,519,756.26	40,045,254.89		9,136,907.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	31,519,756.26	40,045,254.89		9,136,907.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200,000.00	1,200,000.00	148,326.90	500,000.00	(700,000.00)	-58.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200,000.00	1,200,000.00	148,326.90	500,000.00	(700,000.00)	-58.3%
TOTAL, REVENUES			1,200,000.00	1,200,000.00	148,326.90	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	594,066.24	594,066.24	141,104.82	609,503.25	(15,437.01)	-2.6%
Clerical, Technical and Office Salaries		2400	178,900.26	178,900.26	44,611.55	185,065.55	(6,165.29)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			772,966.50	772,966.50	185,716.37	794,568.80	(21,602.30)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	163,246.19	163,246.19	38,389.79	164,422.23	(1,176.04)	-0.7%
OASDI/Medicare/Alternative		3301-3302	59,131.93	59,131.93	14,099.19	60,676.40	(1,544.47)	-2.6%
Health and Welfare Benefits		3401-3402	93,471.10	93,471.10	21,106.92	84,501.84	8,969.26	9.6%
Unemployment Insurance		3501-3502	385.75	385.75	92.14	396.56	(10.81)	-2.8%
Workers' Compensation		3601-3602	11,362.61	11,362.61	0.00	0.00	11,362.61	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			327,597.58	327,597.58	73,688.04	309,997.03	17,600.55	5.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	13,694.61	331,067.56	(331,067.56)	New
Noncapitalized Equipment		4400	0.00	0.00	93,555.48	331,153.39	(331,153.39)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	107,250.09	662,220.95	(662,220.95)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,600.00	46,600.00	25,390.35	57,305.75	(10,705.75)	-23.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,600.00	46,600.00	25,390.35	57,305.75	(10,705.75)	-23.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	17,300.00	203,156.00	(203,156.00)	New
Land Improvements		6170	0.00	0.00	98,096.71	103,260.00	(103,260.00)	New
Buildings and Improvements of Buildings		6200	11,600,000.00	11,600,000.00	7,156,733.65	40,790,753.12	(29,190,753.12)	-251.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	34,250.00	(34,250.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,600,000.00	11,600,000.00	7,272,130.36	41,131,419.12	(29,531,419.12)	-254.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,747,164.08	12,747,164.08	7,664,175.21	42,955,511.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	9,136,907.32
Total, Restricted Balance		<u>9,136,907.32</u>

Capital Facilities Fund



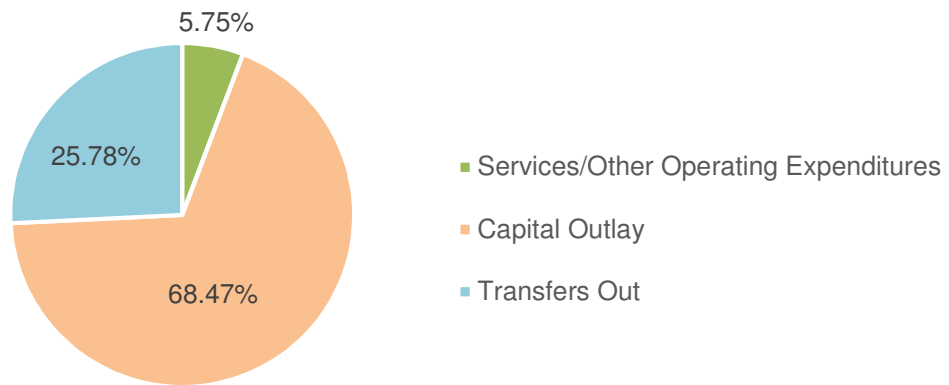
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$9.30 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$4.63 million. In addition, the Capital Facilities Fund of \$1.61 million is utilized to retire both principal and interest on the 2016 Lease Purchase Loan debt service.



There is a projected fund balance of \$21.21 million that is reserved for legally restricted facility projects (\$8.49 million), developer fees (\$12.14 million), and City of Santa Ana Redevelopment (\$0.58 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,940,228.00	6,940,228.00	3,323,652.36	9,295,742.00	2,355,514.00	33.9%
5) TOTAL, REVENUES			6,940,228.00	6,940,228.00	3,323,652.36	9,295,742.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	307,981.00	307,981.00	26,813.44	358,791.00	(50,810.00)	-16.5%
6) Capital Outlay		6000-6999	1,463,000.00	1,463,000.00	577,283.27	4,271,038.28	(2,808,038.28)	-191.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,770,981.00	1,770,981.00	604,096.71	4,629,829.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,169,247.00	5,169,247.00	2,719,555.65	4,665,912.72		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,607,752.82	1,607,752.82	1,607,752.82	1,607,752.82	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,607,752.82)	(1,607,752.82)	(1,607,752.82)	(1,607,752.82)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,561,494.18	3,561,494.18	1,111,802.83	3,058,159.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,258,722.70	18,155,071.64		18,155,071.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,258,722.70	18,155,071.64		18,155,071.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,258,722.70	18,155,071.64		18,155,071.64		
2) Ending Balance, June 30 (E + F1e)			20,820,216.88	21,716,565.82		21,213,231.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,188,558.74	9,900,396.04		8,490,023.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,631,658.14	11,816,169.78		12,723,208.50		
Developer Fees	0000	9780				12,145,577.90		
City of Santa Ana Redevelopment	0000	9780				577,630.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,590,228.00	4,590,228.00	0.00	4,590,228.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	51,867.01	200,000.00	(150,000.00)	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	3,266,271.35	4,500,000.00	2,500,000.00	125.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	5,514.00	5,514.00	5,514.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,940,228.00	6,940,228.00	3,323,652.36	9,295,742.00	2,355,514.00	33.9%
TOTAL, REVENUES			6,940,228.00	6,940,228.00	3,323,652.36	9,295,742.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	307,981.00	307,981.00	26,813.44	358,791.00	(50,810.00)	-16.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			307,981.00	307,981.00	26,813.44	358,791.00	(50,810.00)	-16.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	35,303.98	39,714.00	(39,714.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,463,000.00	1,463,000.00	541,979.29	4,231,324.28	(2,768,324.28)	-189.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,463,000.00	1,463,000.00	577,283.27	4,271,038.28	(2,808,038.28)	-191.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,770,981.00	1,770,981.00	604,096.71	4,629,829.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,607,752.82	1,607,752.82	1,607,752.82	1,607,752.82	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,607,752.82	1,607,752.82	1,607,752.82	1,607,752.82	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,607,752.82)	(1,607,752.82)	(1,607,752.82)	(1,607,752.82)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	8,490,023.04
Total, Restricted Balance		<u>8,490,023.04</u>

County School Facilities Fund



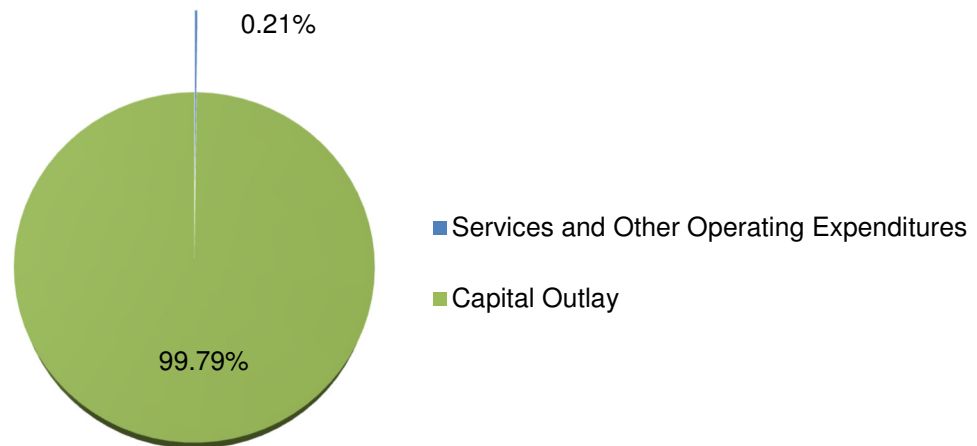
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. Of the projected expenditures of \$4.01 million,

- \$0.08 million is for new construction at Muir Fundamental Elementary;
- \$3.9 million is allocated for P2P and modernization projects at Muir Elementary;
- \$0.02 million is allocated for P2P projects at Carver Elementary;
- \$0.01 million is budgeted for interest and costs.



The projected fund balance of approximately \$0.48 million is reserved for future legally restricted projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400,000.00	400,000.00	13,106.34	50,000.00	(350,000.00)	-87.5%
5) TOTAL, REVENUES			400,000.00	400,000.00	13,106.34	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,506.00	8,506.00	737.51	8,506.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,620,000.00	2,620,000.00	2,313,632.78	4,002,589.19	(1,382,589.19)	-52.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,628,506.00	2,628,506.00	2,314,370.29	4,011,095.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,228,506.00)	(2,228,506.00)	(2,301,263.95)	(3,961,095.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,228,506.00)	(2,228,506.00)	(2,301,263.95)	(3,961,095.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,615,375.60	4,437,068.62		4,437,068.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,615,375.60	4,437,068.62		4,437,068.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,615,375.60	4,437,068.62		4,437,068.62		
2) Ending Balance, June 30 (E + F1e)			1,386,869.60	2,208,562.62		475,973.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,386,869.60	2,208,562.62		475,973.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	13,106.34	50,000.00	(350,000.00)	-87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	13,106.34	50,000.00	(350,000.00)	-87.5%
TOTAL, REVENUES			400,000.00	400,000.00	13,106.34	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,506.00	8,506.00	737.51	8,506.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,506.00	8,506.00	737.51	8,506.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	33,784.16	(33,784.16)	New
Buildings and Improvements of Buildings		6200	2,620,000.00	2,620,000.00	2,313,632.78	3,968,805.03	(1,348,805.03)	-51.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,620,000.00	2,620,000.00	2,313,632.78	4,002,589.19	(1,382,589.19)	-52.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,628,506.00	2,628,506.00	2,314,370.29	4,011,095.19		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	475,973.43
Total, Restricted Balance		<u>475,973.43</u>

Special Reserve Fund for Capital Outlay Projects



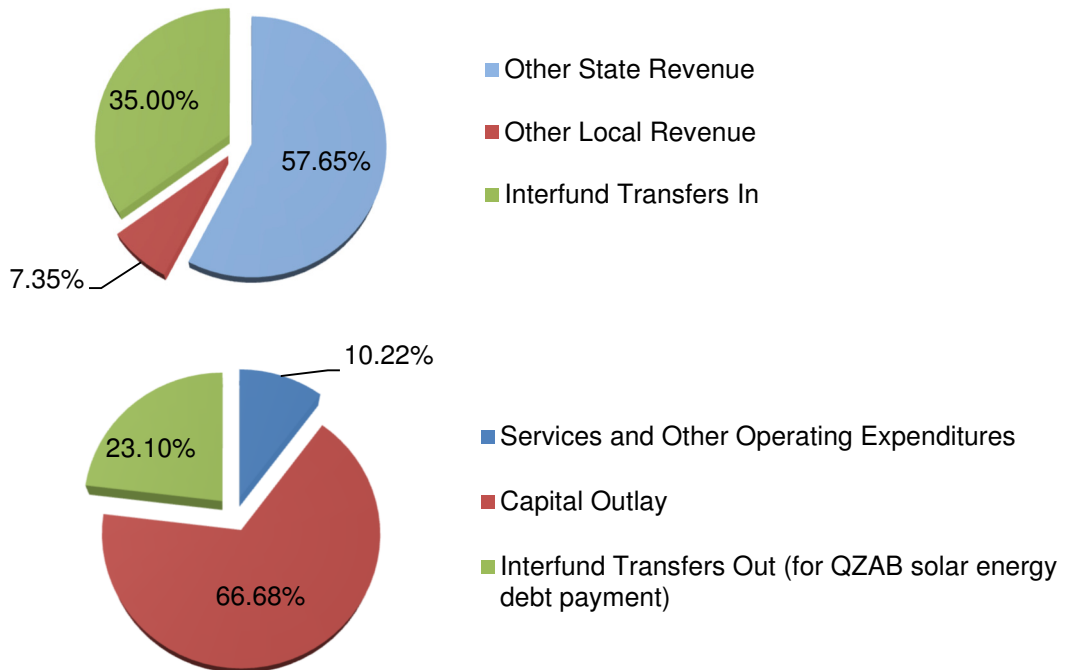
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below:

Funding Source	Funded Projects
Special Reserve Fund	\$0.25 million for miscellaneous architects and consultants and \$0.01 million for interest and costs.
QZAB Solar	\$1.44 million is allocated to service QZAB Solar debt; and \$75K is budgeted for a contract with SunPower.
California Solar Initiative Rebate	\$0.24 million is allocated to fund architectural services at Washington Elementary School as well as \$0.24 million for Garfield, Carver, and King elementary schools.
Emergency Repair Program	\$0.3 million is for miscellaneous architects and consultant contracts. \$0.04 million is for modernization at Davis and Villa.
Kitchen Remodeling	\$1.6 million is budgeted for the kitchen project at Saddleback high school.



The projected fund balance of approximately \$7.79 million is reserved for legal restricted projects (\$0.05 million), future capital outlay projects (\$1.46 million), QZAB Solar Energy debt payments (\$3.30 million), and California Solar Initiative projects (\$2.98 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,407,826.35	2,407,826.35	2,378,969.03	2,378,969.03	(28,857.32)	-1.2%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	184,617.87	303,468.00	(46,532.00)	-13.3%
5) TOTAL, REVENUES			2,757,826.35	2,757,826.35	2,563,586.90	2,682,437.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	437,623.00	437,623.00	63,617.42	639,123.00	(201,500.00)	-46.0%
6) Capital Outlay		6000-6999	3,095,826.35	3,095,826.35	618,925.76	4,169,550.03	(1,073,723.68)	-34.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,533,449.35	3,533,449.35	682,543.18	4,808,673.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(775,623.00)	(775,623.00)	1,881,043.72	(2,126,236.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,387,180.42	1,387,180.42	0.00	1,387,180.42	0.00	0.0%
b) Transfers Out		7600-7629	1,444,203.00	1,444,203.00	1,444,203.00	1,444,203.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,022.58)	(57,022.58)	(1,444,203.00)	(57,022.58)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(832,645.58)	(832,645.58)	436,840.72	(2,183,258.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,298,112.05	9,973,509.29		9,973,509.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,298,112.05	9,973,509.29		9,973,509.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,298,112.05	9,973,509.29		9,973,509.29		
2) Ending Balance, June 30 (E + F1e)			7,465,466.47	9,140,863.71		7,790,250.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	174,276.20	957,653.09		52,361.09		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,291,190.27	8,183,210.62		7,737,889.62		
Future capital projects	0000	9780				1,461,874.59		
QZAB Solar Energy	0000	9780				3,302,903.62		
California Solar Initiative	0000	9780				2,973,111.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,407,826.35	2,407,826.35	2,378,969.03	2,378,969.03	(28,857.32)	-1.2%
TOTAL, OTHER STATE REVENUE			2,407,826.35	2,407,826.35	2,378,969.03	2,378,969.03	(28,857.32)	-1.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	34,617.87	140,000.00	(210,000.00)	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	150,000.00	163,468.00	163,468.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	350,000.00	184,617.87	303,468.00	(46,532.00)	-13.3%
TOTAL, REVENUES			2,757,826.35	2,757,826.35	2,563,586.90	2,682,437.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	75,000.00	0.00	86,500.00	(11,500.00)	-15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	362,623.00	362,623.00	63,617.42	552,623.00	(190,000.00)	-52.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			437,623.00	437,623.00	63,617.42	639,123.00	(201,500.00)	-46.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,095,826.35	3,095,826.35	618,925.76	4,169,550.03	(1,073,723.68)	-34.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,095,826.35	3,095,826.35	618,925.76	4,169,550.03	(1,073,723.68)	-34.7%
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			3,533,449.35	3,533,449.35	682,543.18	4,808,673.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,387,180.42	1,387,180.42	0.00	1,387,180.42	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,387,180.42	1,387,180.42	0.00	1,387,180.42	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,444,203.00	1,444,203.00	1,444,203.00	1,444,203.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,444,203.00	1,444,203.00	1,444,203.00	1,444,203.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,022.58)	(57,022.58)	(1,444,203.00)	(57,022.58)		

Resource	Description	2020/21 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	52,361.09
Total, Restricted Balance		<u>52,361.09</u>

Capital Project Fund for Blended Component Units



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

Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District.

The projected fund balance of \$0.55 million is reserved for legally restricted future facility projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,500.00	16,500.00	2,145.37	16,500.00	0.00	0.0%
5) TOTAL, REVENUES			16,500.00	16,500.00	2,145.37	16,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,606.94	92,606.94	24,246.00	101,984.00	(9,377.06)	-10.1%
3) Employee Benefits		3000-3999	40,324.08	40,324.08	11,208.12	45,269.31	(4,945.23)	-12.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,448.00	4,448.00	731.43	20,829.18	(16,381.18)	-368.3%
6) Capital Outlay		6000-6999	0.00	0.00	(10,826.99)	50,000.00	(50,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			137,379.02	137,379.02	25,358.56	218,082.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(120,879.02)	(120,879.02)	(23,213.19)	(201,582.49)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,879.02)	(120,879.02)	(23,213.19)	(201,582.49)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	707,054.08	752,743.61		752,743.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			707,054.08	752,743.61		752,743.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707,054.08	752,743.61		752,743.61		
2) Ending Balance, June 30 (E + F1e)			586,175.06	631,864.59		551,161.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	586,175.06	631,864.59		551,161.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,500.00	16,500.00	2,145.37	16,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			16,500.00	16,500.00	2,145.37	16,500.00	0.00	0.0%
TOTAL, REVENUES			16,500.00	16,500.00	2,145.37	16,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Classified Supervisors' and Administrators' Salaries		2300	92,606.94	92,606.94	24,246.00	96,984.00	(4,377.06)	-4.7%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			92,606.94	92,606.94	24,246.00	101,984.00	(9,377.06)	-10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,169.63	19,169.63	5,018.91	20,075.68	(906.05)	-4.7%
OASDI/Medicare/Alternative		3301-3302	7,084.43	7,084.43	1,837.67	7,784.63	(700.20)	-9.9%
Health and Welfare Benefits		3401-3402	12,662.40	12,662.40	4,339.53	17,358.12	(4,695.72)	-37.1%
Unemployment Insurance		3501-3502	46.30	46.30	12.01	50.88	(4.58)	-9.9%
Workers' Compensation		3601-3602	1,361.32	1,361.32	0.00	0.00	1,361.32	100.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,324.08	40,324.08	11,208.12	45,269.31	(4,945.23)	-12.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,448.00	4,448.00	731.43	20,829.18	(16,381.18)	-368.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,448.00	4,448.00	731.43	20,829.18	(16,381.18)	-368.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(10,826.99)	50,000.00	(50,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(10,826.99)	50,000.00	(50,000.00)	New
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			137,379.02	137,379.02	25,358.56	218,082.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	551,161.12
Total, Restricted Balance		<u>551,161.12</u>

Bond Interest and Redemption Fund

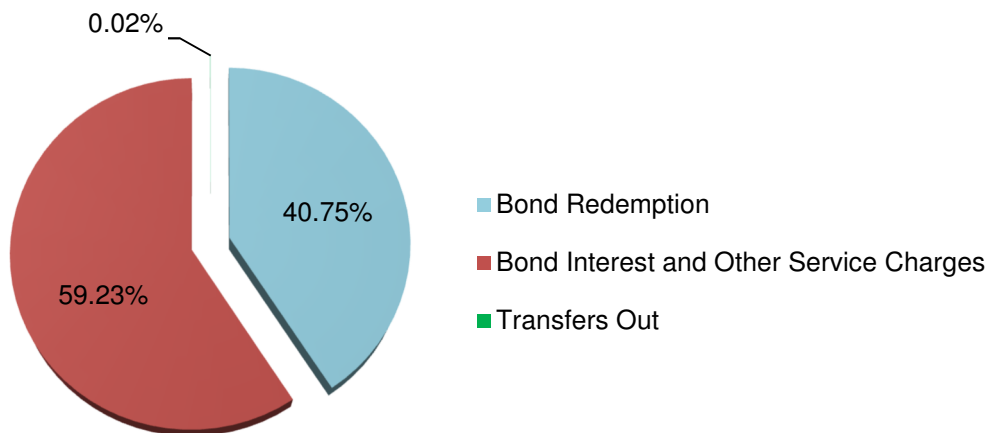
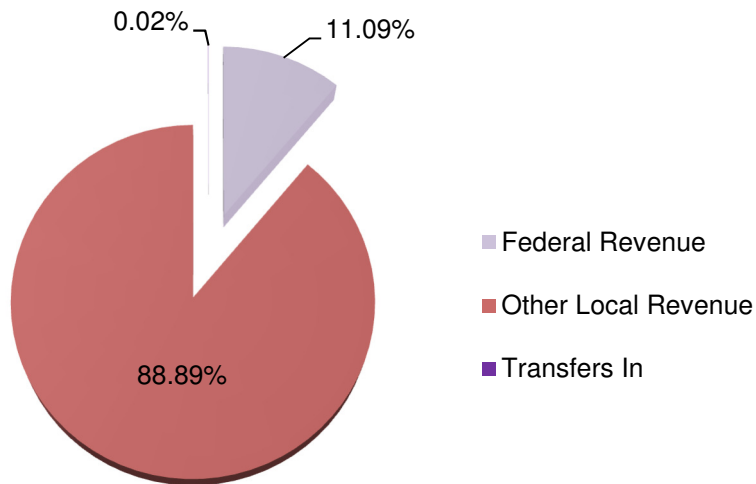


Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue (including transfers in) and expenditures (including transfers out) are \$33.68 million and \$34.61 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,733,866.00	3,733,866.00	0.00	3,733,866.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,672,075.00	25,672,075.00	0.00	29,939,526.00	4,267,451.00	16.6%
5) TOTAL, REVENUES			29,405,941.00	29,405,941.00	0.00	33,673,392.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,950,498.00	29,950,498.00	0.00	34,597,048.00	(4,646,550.00)	-15.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,950,498.00	29,950,498.00	0.00	34,597,048.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(544,557.00)	(544,557.00)	0.00	(923,656.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	8,200.00	8,200.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	8,200.00	(8,200.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(544,557.00)	(544,557.00)	0.00	(923,656.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,812,714.00	35,358,532.00		35,358,532.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,812,714.00	35,358,532.00		35,358,532.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,812,714.00	35,358,532.00		35,358,532.00		
2) Ending Balance, June 30 (E + F1e)			33,268,157.00	34,813,975.00		34,434,876.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	33,268,157.00	34,813,975.00		34,434,876.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	3,733,866.00	3,733,866.00	0.00	3,733,866.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,733,866.00	3,733,866.00	0.00	3,733,866.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	24,724,642.00	24,724,642.00	0.00	28,714,106.00	3,989,464.00	16.1%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	306,388.00	306,388.00	0.00	586,557.00	280,169.00	91.4%
Supplemental Taxes		8614	311,887.00	311,887.00	0.00	121,904.00	(189,983.00)	-60.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	329,158.00	329,158.00	0.00	516,959.00	187,801.00	57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			25,672,075.00	25,672,075.00	0.00	29,939,526.00	4,267,451.00	16.6%
TOTAL, REVENUES			29,405,941.00	29,405,941.00	0.00	33,673,392.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	14,102,328.00	14,102,328.00	0.00	14,102,328.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	15,848,170.00	15,848,170.00	0.00	20,494,720.00	(4,646,550.00)	-29.3%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,950,498.00	29,950,498.00	0.00	34,597,048.00	(4,646,550.00)	-15.5%
TOTAL, EXPENDITURES			29,950,498.00	29,950,498.00	0.00	34,597,048.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	8,200.00	8,200.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	8,200.00	8,200.00	New
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	8,200.00	(8,200.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	8,200.00	(8,200.00)	New
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	34,434,876.00
Total, Restricted Balance		<u>34,434,876.00</u>

Debt Service Fund



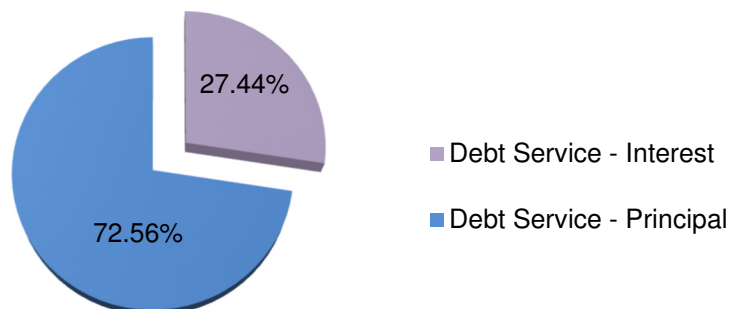
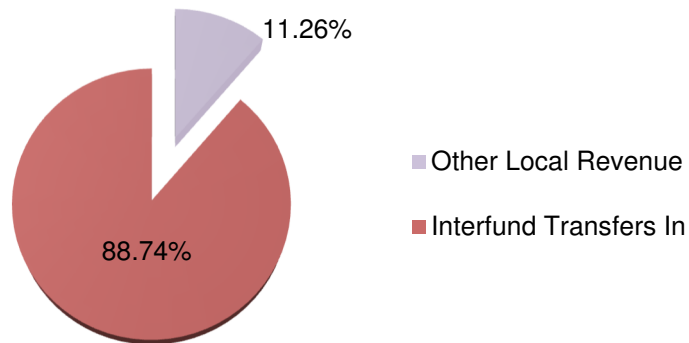
Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition, construction of Esqueda and Heroes elementary schools as well as additional school facility projects 2018 refunding COP to prepay District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	862,677.00	862,677.00	746.54	862,677.00	0.00	0.0%
5) TOTAL, REVENUES			862,677.00	862,677.00	746.54	862,677.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,600,904.72	7,600,904.72	2,213,615.00	7,600,904.72	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,600,904.72	7,600,904.72	2,213,615.00	7,600,904.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,738,227.72)	(6,738,227.72)	(2,212,868.46)	(6,738,227.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,800,727.72	6,800,727.72	6,800,727.72	6,800,727.72	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,800,727.72	6,800,727.72	6,800,727.72	6,800,727.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			62,500.00	62,500.00	4,587,859.26	62,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,466,249.47	4,464,714.66		4,464,714.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,466,249.47	4,464,714.66		4,464,714.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,466,249.47	4,464,714.66		4,464,714.66		
2) Ending Balance, June 30 (E + F1e)			4,528,749.47	4,527,214.66		4,527,214.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,481,044.31	4,478,991.48		4,478,991.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	47,705.16	48,223.18		48,223.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	62,500.00	62,500.00	746.54	62,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	800,177.00	800,177.00	0.00	800,177.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			862,677.00	862,677.00	746.54	862,677.00	0.00	0.0%
TOTAL, REVENUES			862,677.00	862,677.00	746.54	862,677.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	2,085,493.00	2,085,493.00	933,615.00	2,085,493.00	0.00	0.0%
Other Debt Service - Principal		7439	5,515,411.72	5,515,411.72	1,280,000.00	5,515,411.72	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,600,904.72	7,600,904.72	2,213,615.00	7,600,904.72	0.00	0.0%
TOTAL, EXPENDITURES			7,600,904.72	7,600,904.72	2,213,615.00	7,600,904.72		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,800,727.72	6,800,727.72	6,800,727.72	6,800,727.72	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,800,727.72	6,800,727.72	6,800,727.72	6,800,727.72	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,800,727.72	6,800,727.72	6,800,727.72	6,800,727.72		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	4,478,991.48
Total, Restricted Balance		<u>4,478,991.48</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

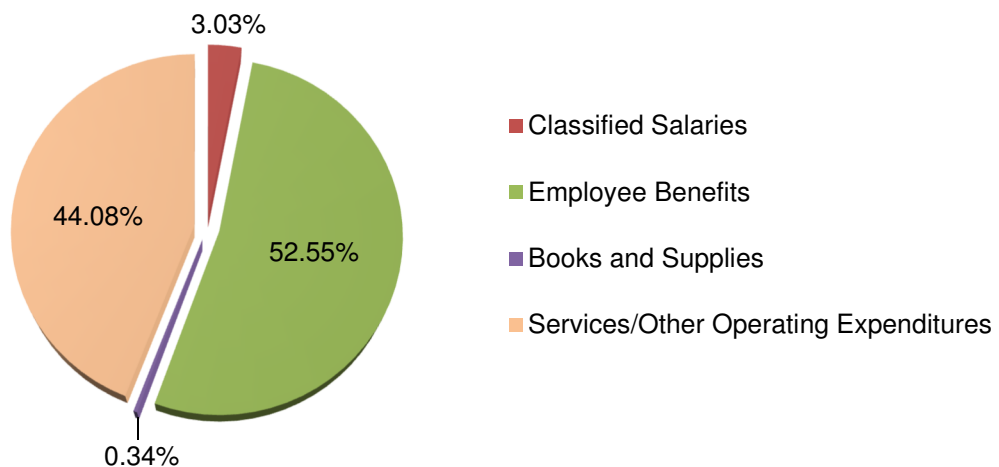


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational costs.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,439,707.72	20,439,707.72	3,552,141.33	14,951,857.25	(5,487,850.47)	-26.8%
5) TOTAL, REVENUES			20,439,707.72	20,439,707.72	3,552,141.33	14,951,857.25		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	588,305.01	588,305.01	147,396.48	589,585.92	(1,280.91)	-0.2%
3) Employee Benefits		3000-3999	10,225,034.85	10,225,034.85	4,048,572.69	10,215,267.88	9,766.97	0.1%
4) Books and Supplies		4000-4999	66,500.00	66,500.00	869.73	65,483.83	1,016.17	1.5%
5) Services and Other Operating Expenses		5000-5999	7,901,496.00	7,901,496.00	4,202,460.53	8,568,496.00	(667,000.00)	-8.4%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,781,335.86	18,781,335.86	8,399,299.43	19,438,833.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,658,371.86	1,658,371.86	(4,847,158.10)	(4,486,976.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000,000.00	25,000,000.00	0.00	0.00	25,000,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000,000.00)	(25,000,000.00)	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(23,341,628.14)	(23,341,628.14)	(4,847,158.10)	(4,486,976.38)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	30,381,648.68	40,348,161.23		40,348,161.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,381,648.68	40,348,161.23		40,348,161.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,381,648.68	40,348,161.23		40,348,161.23		
2) Ending Net Position, June 30 (E + F1e)			7,040,020.54	17,006,533.09		35,861,184.85		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,040,020.54	17,006,533.09		35,861,184.85		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	870,000.00	870,000.00	134,014.27	870,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	9,569,707.72	9,569,707.72	3,417,808.64	4,081,857.25	(5,487,850.47)	-57.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000,000.00	10,000,000.00	318.42	10,000,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,439,707.72	20,439,707.72	3,552,141.33	14,951,857.25	(5,487,850.47)	-26.8%
TOTAL, REVENUES			20,439,707.72	20,439,707.72	3,552,141.33	14,951,857.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	214,304.34	214,304.34	54,129.48	216,517.92	(2,213.58)	-1.0%
Clerical, Technical and Office Salaries		2400	374,000.67	374,000.67	93,267.00	373,068.00	932.67	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			588,305.01	588,305.01	147,396.48	589,585.92	(1,280.91)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	121,779.14	121,779.14	30,511.08	122,044.30	(265.16)	-0.2%
OASDI/Medicare/Alternative		3301-3302	45,005.35	45,005.35	11,201.02	45,028.49	(23.14)	-0.1%
Health and Welfare Benefits		3401-3402	49,308.12	49,308.12	1,015,359.11	47,900.82	1,407.30	2.9%
Unemployment Insurance		3501-3502	294.15	294.15	73.18	294.27	(0.12)	0.0%
Workers' Compensation		3601-3602	8,648.09	8,648.09	0.00	0.00	8,648.09	100.0%
OPEB, Allocated		3701-3702	10,000,000.00	10,000,000.00	2,991,428.30	10,000,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			10,225,034.85	10,225,034.85	4,048,572.69	10,215,267.88	9,766.97	0.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,500.00	16,500.00	869.73	9,983.83	6,516.17	39.5%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.00	55,500.00	(5,500.00)	-11.0%
TOTAL, BOOKS AND SUPPLIES			66,500.00	66,500.00	869.73	65,483.83	1,016.17	1.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	14.40	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,710,000.00	3,710,000.00	3,212,623.00	4,090,000.00	(380,000.00)	-10.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,700.00	2,700.00	0.00	4,700.00	(2,000.00)	-74.1%
Professional/Consulting Services and Operating Expenditures		5800	4,181,796.00	4,181,796.00	989,823.13	4,466,796.00	(285,000.00)	-6.8%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,901,496.00	7,901,496.00	4,202,460.53	8,568,496.00	(667,000.00)	-8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,781,335.86	18,781,335.86	8,399,299.43	19,438,833.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	25,000,000.00	25,000,000.00	0.00	0.00	25,000,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000,000.00	25,000,000.00	0.00	0.00	25,000,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,000,000.00)	(25,000,000.00)	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Retiree Benefit Fund



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

Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits. Effective 2020-21 an ongoing transfer of \$10.00 million from the Retiree Benefit Fund (Fund 71) to the Self-Insurance Fund (Fund 67) for a period of 5 years is budgeted to pay for retirees' health benefits. The intent of these ongoing transfers is to support General Fund operations.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	38.02	250.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	38.02	250.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000,008.00	10,000,008.00	2.12	10,000,008.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000,008.00	10,000,008.00	2.12	10,000,008.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,999,758.00)	(9,999,758.00)	35.90	(9,999,758.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,999,758.00)	(9,999,758.00)	35.90	(9,999,758.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	50,013,437.63	50,013,428.21		50,013,428.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,437.63	50,013,428.21		50,013,428.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,437.63	50,013,428.21		50,013,428.21		
2) Ending Net Position, June 30 (E + F1e)			40,013,679.63	40,013,670.21		40,013,670.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	40,013,679.63	40,013,670.21		40,013,670.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	250.00	250.00	38.02	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250.00	250.00	38.02	250.00	0.00	0.0%
TOTAL, REVENUES			250.00	250.00	38.02	250.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000,008.00	10,000,008.00	2.12	10,000,008.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000,008.00	10,000,008.00	2.12	10,000,008.00	0.00	0.0%
TOTAL, EXPENSES			10,000,008.00	10,000,008.00	2.12	10,000,008.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	43,613.69	43,620.51	43,669.70	43,669.70	49.19	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	43,613.69	43,620.51	43,669.70	43,669.70	49.19	0%
5. District Funded County Program ADA						
a. County Community Schools	85.41	85.41	84.86	84.86	(0.55)	-1%
b. Special Education-Special Day Class	39.26	39.26	39.26	39.26	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	5.69	5.69	5.69	5.69	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	130.36	130.36	129.81	129.81	(0.55)	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	43,744.05	43,750.87	43,799.51	43,799.51	48.64	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
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	350.04	350.04	5.89	2%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	344.15	344.15	350.04	350.04	5.89	2%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	344.15	344.15	350.04	350.04	5.89	2%

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) 19,066,860.29
- 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) 543,364,828.73

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) 3.51%

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)	27,267,053.47
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,861,962.73
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	88,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	177,103.30
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)	2,877,490.10
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)	36,272,109.60
9. Carry-Forward Adjustment (Part IV, Line F)	(1,801,207.46)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,470,902.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	467,223,803.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	85,048,831.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	44,208,833.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,548,729.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	224,883.68
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,914,534.92
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)	1,430,559.60
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)	198,876.00
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)	79,102,284.95
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)	0.00
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)	9,051,857.31
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,899,649.05
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)	717,852,842.60

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) 5.05%

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) 4.80%

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>36,272,109.60</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>0.00</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>(1,801,207.46)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,801,207.46)</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>4.80%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-900,603.73) is applied to the current year calculation and the remainder (\$-900,603.73) is deferred to one or more future years:	<u>4.93%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-600,402.49) is applied to the current year calculation and the remainder (\$-1,200,804.97) is deferred to one or more future years:	<u>4.97%</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>(1,801,207.46)</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	21,992,272.88	951,829.58	4.33%
01	3060	407,092.88	17,627.12	4.33%
01	3110	89,269.63	3,865.37	4.33%
01	3182	809,512.97	35,051.91	4.33%
01	3210	13,488,585.19	584,055.74	4.33%
01	3215	2,830,703.00	122,569.00	4.33%
01	3310	8,820,725.93	381,992.24	4.33%
01	3315	337,118.76	14,597.24	4.33%
01	3327	546,033.51	23,643.25	4.33%
01	3345	6,831.10	295.79	4.33%
01	3385	270,942.73	11,735.27	4.33%
01	3395	27,990.04	1,211.96	4.33%
01	3410	423,747.74	18,348.52	4.33%
01	3550	422,357.00	18,288.00	4.33%
01	4035	2,188,596.51	94,766.23	4.33%
01	4124	2,446,975.31	105,954.04	4.33%
01	4127	3,016,742.24	130,624.94	4.33%
01	4201	87,069.78	3,770.12	4.33%
01	4203	4,422,571.69	191,497.35	4.33%
01	5630	227,046.00	9,830.70	4.33%
01	5640	2,120,402.59	91,833.26	4.33%
01	5810	742,777.32	10,578.88	1.42%
01	6010	10,071,895.74	436,113.08	4.33%
01	6011	96,609.02	4,183.17	4.33%
01	6385	97,956.60	4,241.51	4.33%
01	6386	15,763.44	682.56	4.33%
01	6387	1,752,014.74	75,862.24	4.33%
01	6510	490,920.32	21,256.97	4.33%
01	6512	1,833,025.84	79,370.07	4.33%
01	6515	12,817.02	554.98	4.33%
01	6520	350,299.47	15,167.98	4.33%
01	7220	297,572.57	12,884.89	4.33%
01	7311	21,877.81	947.31	4.33%
01	7370	177,850.77	7,700.94	4.33%
01	7420	4,258,988.00	184,414.00	4.33%
01	7510	567,837.15	24,587.35	4.33%
01	7810	483,170.52	20,921.28	4.33%
01	8150	24,100,858.17	1,043,567.16	4.33%
01	9010	5,948,766.60	30,885.81	0.52%
09	3010	75,615.50	3,274.16	4.33%
09	6010	170,189.97	7,369.23	4.33%
09	7420	30,624.94	1,326.06	4.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
09	7510	9,575.39	414.61	4.33%
12	6052	19,169.94	830.06	4.33%
12	6105	8,530,623.98	369,376.02	4.33%
12	6127	173,524.39	7,513.61	4.33%
12	6128	4,500.00	194.85	4.33%
13	5310	31,013,766.59	655,937.27	2.11%
13	5320	5,750,982.46	249,017.54	4.33%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	501,831,268.00	-0.89%	497,345,903.00	-6.71%	463,967,610.00
2. Federal Revenues	8100-8299	128,996,348.19	-64.89%	45,286,110.64	-0.02%	45,276,787.62
3. Other State Revenues	8300-8599	88,191,058.59	-8.87%	80,370,934.57	-0.90%	79,651,301.56
4. Other Local Revenues	8600-8799	10,595,478.00	-21.30%	8,338,806.17	-17.84%	6,851,395.49
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		729,614,152.78	-13.47%	631,341,754.38	-5.64%	595,747,094.67
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				281,168,040.17		279,653,102.40
b. Step & Column Adjustment				1,937,788.76		1,952,322.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,452,726.53)		(675,260.78)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	281,168,040.17	-0.54%	279,653,102.40	0.46%	280,930,163.80
2. Classified Salaries						
a. Base Salaries				114,602,512.29		114,532,619.84
b. Step & Column Adjustment				264,381.22		265,042.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(334,273.67)		(546,837.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	114,602,512.29	-0.06%	114,532,619.84	-0.25%	114,250,824.48
3. Employee Benefits	3000-3999	162,634,190.03	2.48%	166,670,344.13	7.55%	179,260,627.42
4. Books and Supplies	4000-4999	86,228,620.19	-65.91%	29,394,978.51	-24.38%	22,227,884.84
5. Services and Other Operating Expenditures	5000-5999	99,595,700.80	-33.29%	66,436,438.12	-2.81%	64,567,454.49
6. Capital Outlay	6000-6999	2,112,425.26	-7.18%	1,960,699.54	-60.85%	767,639.60
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,925,061.00	0.84%	4,966,390.00	0.89%	5,010,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,463,398.31)	1.79%	(1,489,574.02)	0.03%	(1,489,995.55)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,295,323.30	2.30%	5,416,933.59	2.49%	5,551,691.34
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(32,000,000.00)		(32,000,000.00)
11. Total (Sum lines B1 thru B10)		755,098,474.73	-15.83%	635,541,932.11	0.56%	639,076,852.42
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(25,484,321.95)		(4,200,177.73)		(43,329,757.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		130,910,922.97		105,426,601.02		101,226,423.29
2. Ending Fund Balance (Sum lines C and D1)		105,426,601.02		101,226,423.29		57,896,665.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	10,541,947.96		6,025,287.94		6,154,886.15
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,904,112.42		4,178,802.34		3,465,740.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,101,969.49		12,710,838.64		12,781,537.05
2. Unassigned/Unappropriated	9790	71,688,571.15		77,121,494.37		34,304,502.22
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		105,426,601.02		101,226,423.29		57,896,665.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,101,969.49		12,710,838.64		12,781,537.05
c. Unassigned/Unappropriated	9790	71,688,571.15		77,121,494.37		34,304,502.22
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		86,790,540.64		89,832,333.01		47,086,039.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.49%		14.13%		7.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		43,669.70		40,887.29		39,213.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		755,098,474.73		635,541,932.11		639,076,852.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		755,098,474.73		635,541,932.11		639,076,852.42
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,101,969.49		12,710,838.64		12,781,537.05
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,101,969.49		12,710,838.64		12,781,537.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	501,831,268.00	-0.89%	497,345,903.00	-6.71%	463,967,610.00
2. Federal Revenues	8100-8299	1,178,219.37	-88.12%	140,000.00	0.00%	140,000.00
3. Other State Revenues	8300-8599	10,016,480.83	-8.05%	9,210,123.50	-7.81%	8,490,490.49
4. Other Local Revenues	8600-8799	3,525,334.73	23.09%	4,339,238.54	0.00%	4,339,238.54
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(99,759,407.88)	7.34%	(107,081,665.97)	4.28%	(111,666,194.02)
6. Total (Sum lines A1 thru A5c)		416,791,895.05	-3.08%	403,953,599.07	-9.58%	365,271,145.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				209,828,260.95		211,765,795.69
b. Step & Column Adjustment				1,489,613.09		1,500,785.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				447,921.65		(211,275.60)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	209,828,260.95	0.92%	211,765,795.69	0.61%	213,055,305.28
2. Classified Salaries						
a. Base Salaries				62,338,604.46		63,907,553.32
b. Step & Column Adjustment				149,963.24		150,338.15
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,418,985.62		(210,781.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,338,604.46	2.52%	63,907,553.32	-0.09%	63,847,109.97
3. Employee Benefits	3000-3999	91,886,442.81	2.98%	94,621,265.15	9.29%	103,410,992.10
4. Books and Supplies	4000-4999	20,887,131.77	-16.01%	17,543,005.39	-31.35%	12,042,706.50
5. Services and Other Operating Expenditures	5000-5999	45,775,809.12	0.43%	45,971,564.38	0.49%	46,197,037.11
6. Capital Outlay	6000-6999	431,827.31	-7.82%	398,057.36	1.87%	405,501.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,525,061.00	2.71%	1,566,390.00	2.82%	1,610,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,250,706.12)	-11.15%	(5,553,448.10)	-2.94%	(5,390,404.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,295,323.30	2.30%	5,416,933.59	2.49%	5,551,691.34
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(32,000,000.00)		(32,000,000.00)
11. Total (Sum lines B1 thru B10)		431,717,754.60	-6.50%	403,637,116.78	1.26%	408,730,500.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,925,859.55)		316,482.29		(43,459,355.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,810,512.61		94,884,653.06		95,201,135.35
2. Ending Fund Balance (Sum lines C and D1)		94,884,653.06		95,201,135.35		51,741,779.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,904,112.42		4,178,802.34		3,465,740.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,101,969.49		12,710,838.64		12,781,537.05
2. Unassigned/Unappropriated	9790	71,688,571.15		77,121,494.37		34,304,502.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,884,653.06		95,201,135.35		51,741,779.39

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,101,969.49		12,710,838.64		12,781,537.05
c. Unassigned/Unappropriated	9790	71,688,571.15		77,121,494.37		34,304,502.22
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		86,790,540.64		89,832,333.01		47,086,039.27
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to salaries are mainly a result of resources that are expiring. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year. The District acknowledges that it will have to reduce ongoing expenditures in 2021-22 and 2022-23. The Superintendent and the Board of Education will make decisions on the option for such reductions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	127,818,128.82	-64.68%	45,146,110.64	-0.02%	45,136,787.62
3. Other State Revenues	8300-8599	78,174,577.76	-8.97%	71,160,811.07	0.00%	71,160,811.07
4. Other Local Revenues	8600-8799	7,070,143.27	-43.43%	3,999,567.63	-37.19%	2,512,156.95
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	99,759,407.88	7.34%	107,081,665.97	4.28%	111,666,194.02
6. Total (Sum lines A1 thru A5c)		312,822,257.73	-27.31%	227,388,155.31	1.36%	230,475,949.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				71,339,779.22		67,887,306.71
b. Step & Column Adjustment				448,175.67		451,536.99
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,900,648.18)		(463,985.18)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,339,779.22	-4.84%	67,887,306.71	-0.02%	67,874,858.52
2. Classified Salaries						
a. Base Salaries				52,263,907.83		50,625,066.52
b. Step & Column Adjustment				114,417.98		114,704.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,753,259.29)		(336,056.03)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,263,907.83	-3.14%	50,625,066.52	-0.44%	50,403,714.51
3. Employee Benefits	3000-3999	70,747,747.22	1.84%	72,049,078.98	5.27%	75,849,635.32
4. Books and Supplies	4000-4999	65,341,488.42	-81.86%	11,851,973.12	-14.06%	10,185,178.34
5. Services and Other Operating Expenditures	5000-5999	53,819,891.68	-61.98%	20,464,873.74	-10.23%	18,370,417.38
6. Capital Outlay	6000-6999	1,680,597.95	-7.02%	1,562,642.18	-76.83%	362,138.56
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,400,000.00	0.00%	3,400,000.00	0.00%	3,400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,787,307.81	-15.11%	4,063,874.08	-4.02%	3,900,408.82
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		323,380,720.13	-28.29%	231,904,815.33	-0.67%	230,346,351.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(10,558,462.40)		(4,516,660.02)		129,598.21
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,100,410.36		10,541,947.96		6,025,287.94
2. Ending Fund Balance (Sum lines C and D1)		10,541,947.96		6,025,287.94		6,154,886.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,541,947.96		6,025,287.94		6,154,886.15
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		10,541,947.96		6,025,287.94		6,154,886.15
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to salaries in 2021-22 are mainly a result to not budgeting one-time ESSER funding in the out-years. Further decreases in 2022-23 are a result of resources expiring. Increases in 2021-22 are due to assuming full annual salaries whereasthe current fiscal year is reduced partially due to vacancies.						

Cash Flow Projections: 2020-2021

Object	Budget	Actuals												Total	
		July	August	September	October	November	December	January	February	March	April	May	June		
A. BEGINNING CASH		87,817,253	125,436,399	107,078,633	152,989,247	149,858,588	142,119,885	210,939,856	155,492,035	134,862,418	123,889,535	127,115,922	98,666,110		
B. RECEIPTS															
LCFF															
Principal Apportionment (LCFF)	501,831,268	22,623,525	13,423,596	49,223,797	24,417,007	41,016,083	91,144,029	29,223,220	10,488,973	28,771,919	40,309,990	14,693,013	49,660,151	86,835,965	501,831,268
EPA	270,070,650	17,355,076	14,092,726	25,366,906	25,366,906	24,300,959	24,300,959	24,300,959	11,421,450	4,374,173	4,374,173	4,374,173	-	90,382,193	270,070,650
Proprietary Taxes	78,470,206	-	-	21,345,261	-	-	19,041,648	-	-	-	7,940,684	-	19,041,648	-	78,470,206
Miscellaneous Funds	173,395,060	5,288,449	89,831	4,699,645	319,513	17,995,950	49,042,248	6,183,087	303,007	7,940,684	35,941,159	11,476,059	34,186,428	(3,546,228)	173,395,060
Federal Revenue	(20,044,649)	-	-	(2,690,015)	(1,290,828)	(1,290,828)	(1,290,828)	(1,290,828)	(1,290,828)	(1,290,828)	(3,341)	(1,157,218)	(3,557,966)	-	(20,044,649)
Other State Revenue	128,971,807	3,131,516	5,809,220	52,815,570	3,710,052	8,327,966	8,327,966	8,327,966	8,327,966	8,327,966	8,327,966	8,327,966	8,327,966	-	128,971,807
Other Local Revenue	86,191,059	4,578,178	4,281,473	7,353,244	6,911,108	8,149,890	8,149,890	8,149,890	8,149,890	8,149,890	8,149,890	8,149,890	8,149,890	-	86,191,059
Other Local Transfers	10,596,732	90,493	1,310,002	901,944	1,614,048	835,060	835,060	835,060	835,060	835,060	835,060	835,060	835,060	-	10,596,732
Other Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	729,616,945	27,321,451	24,794,293	110,494,155	36,360,212	59,329,019	108,456,966	46,536,157	27,801,910	46,084,956	57,622,926	32,005,950	66,972,087	86,835,965	729,616,945
C. DISBURSEMENTS															
Certified Salaries	281,168,040	3,425,254	22,414,906	25,679,580	23,710,929	25,534,583	643,741	49,608,339	24,793,542	25,299,610	24,347,773	24,594,282	30,413,409	702,082	281,168,040
Classified Salaries	2000-2999	(852,519)	5,779,152	7,403,363	9,531,408	10,177,550	10,020,987	19,902,357	371,269	11,738,035	10,377,671	10,083,753	10,865,800	9,182,688	114,602,512
Employee Benefits	162,634,190	3,254,070	8,071,201	10,574,568	11,097,976	11,644,760	7,584,002	17,371,841	10,126,339	12,033,115	11,817,152	11,575,185	45,341,971	1,842,210	162,634,190
Books and Supplies	4000-4999	(44,594)	-	1,726,157	7,557,898	1,346,539	8,047,220	6,870,621	5,710,688	3,858,004	3,530,821	6,275,039	31,136,060	1,133,000	86,238,620
Services	5000-6999	96,595,701	2,615,137	2,564,282	6,210,452	4,160,611	9,294,923	11,296,803	6,595,954	3,878,559	4,078,165	7,248,925	30,216,925	3,500,000	96,595,701
Capital Outlay	6000-6999	2,112,425	(260,963)	101,022	42,943	42,943	11,964	81,525	475,488	73,173	25,759	116,241	639,065	500,000	2,112,425
Other Outlay	7000-7499	3,461,663	(498,660)	663,821	144,615	144,615	208,877	214,988	161,923	677,244	219,197	555,200	739,433	-	3,461,663
Interfund Transfers Out	7600-7699	5,295,323	-	-	3,748,772	-	-	-	196,323	-	-	6,334	248,781	-	5,295,323
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	755,098,475	7,898,688	40,950,555	61,520,269	50,008,266	66,067,722	39,636,995	101,963,976	48,431,327	57,057,739	54,396,539	60,455,762	149,822,425	16,859,990	755,098,475
D. Balance Sheet Items															
Assets and Deferred Outflows															
Cash Not in Treasury	2,880,189	(231,827)	2,050,574	(143,801)	(55,925)	-	-	-	-	-	-	-	-	-	2,880,189
Accounts Receivable	92,931,871	66,020,869	2,742,262	1,127,695	11,347,312	1,127,695	11,347,312	11,347,312	11,347,312	11,347,312	11,347,312	11,347,312	11,347,312	11,347,312	92,931,871
Due From Other Funds	9310	1,520,330	(521,402)	267,347	(781,344)	-	-	-	-	-	-	-	-	-	1,520,330
Stores	9320-9321	1,832,783	162,792	(182,283)	(41,252)	-	-	-	-	-	-	-	-	-	1,832,783
Receiving Accrual	9329	579	-	-	-	-	-	-	-	-	-	-	-	-	579
Prepaid Expenditures	9330	87,653	-	-	-	-	-	-	-	-	-	-	-	-	87,653
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	-	(1,078,322)	(722,569)	(616,446)	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	66,393,443	3,546,390	452,512	10,307,415	-	-	-	-	-	-	-	-	-	66,393,443
SUBTOTAL	100,468,849	66,393,443	3,546,390	452,512	10,307,415	-	-	-	-	-	-	-	-	-	100,468,849
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	(45,261,123)	44,547,763	864,765	(84,948)	-	-	-	-	-	-	-	-	(20,406,218)	(45,261,123)
Due to Other Funds	9610	(7,239,927)	3,649,196	3,590,731	-	-	-	-	-	-	-	-	-	-	(7,239,927)
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(4,874,130)	-	4,874,130	-	-	-	-	-	-	-	-	-	-	(4,874,130)
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	(57,375,179)	48,196,959	5,738,894	3,505,783	-	-	-	-	-	-	-	-	-	(20,406,218)	(57,375,179)
TOTAL BALANCE SHEET ITEMS															
E. NET INCREASE/DECREASE (B-C+D)															
		37,619,147	(18,357,766)	45,920,615	(3,140,659)	(7,738,703)	68,819,971	(55,447,821)	(20,629,617)	(10,972,884)	3,226,388	(28,449,812)	(82,849,338)	90,382,193	126,745,914
F. ENDING CASH (A+E)															
		125,436,399	107,078,633	152,989,247	149,858,588	142,119,885	210,939,856	155,492,035	134,862,418	123,889,535	127,115,922	98,666,110	15,816,772	90,382,193	125,436,399

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	760,176,395.88
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	125,536,637.72
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	224,883.68
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,112,425.26
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	7,214.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,295,323.30
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,374.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,300,904.00
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)				8,944,124.24
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	4,025,655.58
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				629,721,289.50

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		44,149.55
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,263.37
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust 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)	629,721,289.50	14,263.37
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%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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				
011 GENERAL FUND								
Expenditure Detail	0.00	(96,415.47)	0.00	(1,463,398.31)				
Other Sources/Uses Detail					0.00	5,295,323.30		
Fund Reconciliation								
081 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								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	38,202.00	0.00	180,528.96	0.00				
Other Sources/Uses Detail					153,370.98	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,813.47	0.00	377,914.54	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	50,700.00	0.00	904,954.81	0.00				
Other Sources/Uses Detail					6,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,607,752.82		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,387,180.42	1,444,203.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					8,200.00	8,200.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,800,727.72	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
2020-21 Projected Year Totals
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				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	4,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	96,415.47	(96,415.47)	1,463,398.31	(1,463,398.31)	8,355,479.12	8,355,479.12		

Criteria and Standards

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	43,614.00		
	Charter School		0.00	
	Total ADA	43,614.00	43,669.70	0.1%
1st Subsequent Year (2021-22)	District Regular	42,502.25	43,625.65	
	Charter School			
	Total ADA	42,502.25	43,625.65	2.6%
2nd Subsequent Year (2022-23)	District Regular	40,938.30	40,887.29	
	Charter School			
	Total ADA	40,938.30	40,887.29	-0.1%

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In 2021-22 at First Interim the funded ADA is based on the 2020-21 P2 ADA.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	43,903	43,903		
Charter School				
Total Enrollment	43,903	43,903	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	42,297	42,297		
Charter School				
Total Enrollment	42,297	42,297	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	40,577	40,577		
Charter School				
Total Enrollment	40,577	40,577	0.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	46,855	48,326	
Charter School			
Total ADA/Enrollment	46,855	48,326	97.0%
Second Prior Year (2018-19)			
District Regular	45,094	46,596	
Charter School			
Total ADA/Enrollment	45,094	46,596	96.8%
First Prior Year (2019-20)			
District Regular	43,665	45,213	
Charter School			
Total ADA/Enrollment	43,665	45,213	96.6%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	43,670	43,903		
Charter School	0			
Total ADA/Enrollment	43,670	43,903	99.5%	Not Met
1st Subsequent Year (2021-22)				
District Regular	40,931	42,297		
Charter School				
Total ADA/Enrollment	40,931	42,297	96.8%	Met
2nd Subsequent Year (2022-23)				
District Regular	39,258	40,577		
Charter School				
Total ADA/Enrollment	39,258	40,577	96.7%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

At the Budget Adoption the funded ADA for each year was projected based on the projected P2 ADA. At the First Interim the funded ADA for 2020-21 and 2021-22 were based on the 2019-20 P2 ADA, while 2022-23 was based on the projected P2 ADA in 2021-22.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	501,401,725.00	521,875,916.00	4.1%	Not Met
1st Subsequent Year (2021-22)	485,600,038.00	517,804,496.00	6.6%	Not Met
2nd Subsequent Year (2022-23)	464,020,079.00	485,042,005.00	4.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

At the Budget Adoption the funded ADA for each year was projected based on the projected P2 ADA. At the First Interim the funded ADA for 2020-21 and 2021-22 were based on the 2019-20 P2 ADA, while 2022-23 was based on the projected P2 ADA in 2021-22.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	361,936,381.20	427,604,606.10	84.6%
Second Prior Year (2018-19)	373,044,210.76	425,818,281.62	87.6%
First Prior Year (2019-20)	381,295,282.25	435,795,657.34	87.5%
Historical Average Ratio:			86.6%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.6% to 89.6%	83.6% to 89.6%	83.6% to 89.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	364,053,308.22	426,422,431.30	85.4%	Met
1st Subsequent Year (2021-22)	370,294,614.16	398,220,183.19	93.0%	Not Met
2nd Subsequent Year (2022-23)	380,313,407.35	403,178,809.63	94.3%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Step and column and health and welfare increases are included in the multi-year projections. Moreover, an ongoing reduction of expense of \$32 million in 2021-22 and 2022-23 is projected but is not categorized in any particular expense area, only as "other adjustments". This increases the ratio of unrestricted salaries and benefits to total unrestricted expenditures above the standard in 2021-22 and 2022-23.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	114,367,425.79	128,996,348.19	12.8%	Yes
1st Subsequent Year (2021-22)	45,005,803.14	45,286,110.64	0.6%	No
2nd Subsequent Year (2022-23)	45,010,700.61	45,276,787.62	0.6%	No

Explanation:
(required if Yes)

Federal revenue increases due to budgeting of carry-over. Main contributors are Title programs.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	86,695,085.77	88,191,058.59	1.7%	No
1st Subsequent Year (2021-22)	79,958,434.51	80,370,934.57	0.5%	No
2nd Subsequent Year (2022-23)	78,364,186.52	79,651,301.56	1.6%	No

Explanation:
(required if Yes)

N/A

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	9,421,289.80	10,595,478.00	12.5%	Yes
1st Subsequent Year (2021-22)	8,697,980.87	8,338,806.17	-4.1%	No
2nd Subsequent Year (2022-23)	7,212,871.29	6,851,395.49	-5.0%	No

Explanation:
(required if Yes)

Local Revenue increases on the restricted side of the ledger mainly due to an increase due to budgeting CTE grants, K-12 Strong Workforce programs.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	76,993,874.63	86,228,620.19	12.0%	Yes
1st Subsequent Year (2021-22)	27,236,974.15	29,394,978.51	7.9%	Yes
2nd Subsequent Year (2022-23)	22,299,079.89	22,227,884.84	-0.3%	No

Explanation:
(required if Yes)

Books and supplies increase in the current year mainly due to the budgeting of carry-over. In 2020-21, the increase can be attributed to an increase in 8150 based upon current year budget shifts within the resource in which these changes have transferred over to 2021-22.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	93,778,125.29	99,595,700.80	6.2%	Yes
1st Subsequent Year (2021-22)	63,063,809.89	66,436,438.12	5.3%	Yes
2nd Subsequent Year (2022-23)	59,834,649.09	64,567,454.49	7.9%	Yes

Explanation:
(required if Yes)

The increase in current year is partially due to budgeting of carry-over but also transferring of budget into this expense category. In 2021-22 and 2022-23 the increase is reflective of current year budget changes rolling over to out-years due to modeling.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	210,483,801.36	227,782,884.78	8.2%	Not Met
1st Subsequent Year (2021-22)	133,662,218.52	133,995,851.38	0.2%	Met
2nd Subsequent Year (2022-23)	130,587,758.42	131,779,484.67	0.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	170,771,999.92	185,824,320.99	8.8%	Not Met
1st Subsequent Year (2021-22)	90,300,784.04	95,831,416.63	6.1%	Not Met
2nd Subsequent Year (2022-23)	82,133,728.98	86,795,339.33	5.7%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Federal revenue increases due to budgeting of carry-over. Main contributors are Title programs.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

N/A

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

Local Revenue increases on the restricted side of the ledger mainly due to an increase due to budgeting CTE grants, K-12 Strong Workforce programs.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

Books and supplies increase in the current year mainly due to the budgeting of carry-over. In 2020-21, the increase can be attributed to an increase in 8150 based upon current year budget shifts within the resource in which these changes have transferred over to 2021-22.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

The increase in current year is partially due to budgeting of carry-over but also transferring of budget into this expense category. In 2021-22 and 2022-23 the increase is reflective of current year budget changes rolling over to out-years due to modeling.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	19,711,084.50	19,711,084.50	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.5%	14.1%	7.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.8%	4.7%	2.5%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(14,925,859.55)	431,717,754.60	3.5%	Met
1st Subsequent Year (2021-22)	316,482.29	403,637,116.78	N/A	Met
2nd Subsequent Year (2022-23)	(43,459,355.96)	408,730,500.97	10.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit spending in 22-23 is due to reduced revenue based upon projected funded ADA while expenses continue to rise mainly in compensation. In out-years regular assignments are assumed to be filled for the entire year. PERS/STRS rates increase and assumed H&W costs assumed to increase 6% annually.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2020-21)	105,426,601.02	Met
1st Subsequent Year (2021-22)	101,226,423.29	Met
2nd Subsequent Year (2022-23)	57,896,665.54	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	15,816,772.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	43,670	40,887	39,214
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	755,098,474.73	635,541,932.11	639,076,852.42
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	755,098,474.73	635,541,932.11	639,076,852.42
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,101,969.49	12,710,838.64	12,781,537.05
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	15,101,969.49	12,710,838.64	12,781,537.05

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	15,101,969.49	12,710,838.64	12,781,537.05
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	71,688,571.15	77,121,494.37	34,304,502.22
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	86,790,540.64	89,832,333.01	47,086,039.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.49%	14.13%	7.37%
District's Reserve Standard (Section 10B, Line 7):	15,101,969.49	12,710,838.64	12,781,537.05
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(106,589,217.61)	(99,759,407.88)	-6.4%	(6,829,809.73)	Not Met
1st Subsequent Year (2021-22)	(109,451,949.24)	(108,154,844.10)	-1.2%	(1,297,105.14)	Met
2nd Subsequent Year (2022-23)	(113,321,053.52)	(112,728,927.25)	-0.5%	(592,126.27)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	25,000,000.00	0.00	-100.0%	(25,000,000.00)	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	5,341,512.37	5,295,323.30	-0.9%	(46,189.07)	Met
1st Subsequent Year (2021-22)	5,461,971.39	5,416,933.59	-0.8%	(45,037.80)	Met
2nd Subsequent Year (2022-23)	5,597,066.93	5,551,691.34	-0.8%	(45,375.59)	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The reduction in contribution is mainly attributable to Special Ed, resource 6500, with a reduction of expense of \$4.8M mainly due to expense budget decreasing due to vacancies, frozen positions, as well as a temporary funding change of paraprofessionals to covid relief funds based upon an MOU and a change in the nature of work for these positions. The contribution to OMMA is reduced by \$2M and is due to omitting covid relief, ESSER, and learning mitigation loss funds from the 3% contribution calculation. Other categoricals have reduced expense due to vacancies as well.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Removal of one-time interfund transfer from Fund 67 to 01.

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	Funds 01 and 40	Fund 56	62,856,840
General Obligation Bonds	27	Fund 51	Fund 51	351,541,406
Supp Early Retirement Program	3	Fund 01	Fund 01	3,063,720
State School Building Loans				
Compensated Absences	ongoing	Fund 01	Fund 01	0

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
CTE Facilities	0	Fund 01	Fund 01	0
2005 QZAB	1	Fund 56	Fund 56	4,500,000
Construction Loan	6	Fund 25	Fund 56	11,400,054
TOTAL:				433,362,020

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	5,110,711	5,192,975	5,274,219	6,231,555
General Obligation Bonds	12,580,000	19,940,000	19,360,000	13,730,000
Supp Early Retirement Program	1,021,240	1,021,240	1,021,240	1,021,240
State School Building Loans				
Compensated Absences	3,150,221	0	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
CTE Facilities	153,608	0	0	0
2005 QZAB	230,810	230,810	230,810	230,810
Construction Loan	1,556,702	1,607,753	1,666,968	1,724,193
Total Annual Payments:	23,803,292	27,992,778	27,553,237	22,937,798
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

Payment increases for the general obligation bonds are funded by the local property tax payer. Payment increases for Certificates of Participation are funded by fund 01 and fund 40, while payment increases in the construction loan is funded with fund 25.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	212,510,170.00	212,510,170.00
b. OPEB plan(s) fiduciary net position (if applicable)	54,264,168.00	54,264,168.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	158,246,002.00	158,246,002.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	10,000,000.00	10,000,000.00
1st Subsequent Year (2021-22)	10,000,000.00	10,000,000.00
2nd Subsequent Year (2022-23)	10,000,000.00	10,000,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	12,662,837.00	12,662,837.00
1st Subsequent Year (2021-22)	13,307,687.00	13,307,687.00
2nd Subsequent Year (2022-23)	14,084,903.00	14,084,903.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	711	753
1st Subsequent Year (2021-22)	711	753
2nd Subsequent Year (2022-23)	711	753

4. Comments:

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but not beyond age 65.* Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO.** *Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. **Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees subject to employee contribution that varies by medical plan selected. The District will utilize the Retiree Benefit Fund (Fund 71) to pay for the retiree health benefit costs for a period of five years beginning in the 2020-21 fiscal year.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

Yes

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	14,087,286.00	13,033,851.00
b. Unfunded liability for self-insurance programs	0.00	0.00

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	5,775,000.00	5,577,850.00
1st Subsequent Year (2021-22)	5,775,000.00	5,689,050.00
2nd Subsequent Year (2022-23)	5,775,000.00	5,689,050.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	6,145,730.27	0.00
1st Subsequent Year (2021-22)	6,153,277.13	0.00
2nd Subsequent Year (2022-23)	6,168,285.86	0.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,446.6	2,356.9	2,356.9	2,356.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

2,897,500

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
28,608,183	30,407,041	32,138,126
89.0%	89.0%	89.0%
0.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--	--	--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,173,125	2,097,943	2,151,025
0.8%	0.8%	0.8%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	2,120.6	2,082.5	2,082.5	2,082.5

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:
 4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
25,277,476	26,866,902	28,396,445
80.0%	80.0%	80.0%
0.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
314,076	321,392	330,247
0.3%	0.3%	0.3%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

No

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	239.6	242.7	242.7	242.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

278,809

4. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	2,946,294	3,131,555	3,309,836
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	0.0%	6.0%	6.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	209,107	230,071	235,766
Percent change in step and column over prior year	0.8%	0.8%	0.8%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,383 students in 2019-20 and a loss of 1,310 students in 2020-21. A7. While the financial system is independent the District and county office work closely to ensure our records are in sync. A9. Superintendent, Jerry Almendarez, began January 2, 2020.

End of School District First Interim Criteria and Standards Review



SANTA ANA

UNIFIED SCHOOL DISTRICT

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