



2021-2022

**FIRST
INTERIM
REPORT**

As of October 31, 2021





Board of Education

Santa Ana Unified School District



**Rigo
Rodriguez, Ph.D.**

President

Current Term: 2021-2024



**Carolyn
Torres**

Vice President

Current Term: 2021-2024



**Alfonso
Alvarez, Ed.D.**

Clerk

Current Term: 2021-2024



**Valerie
Amezcua**

Member

Current Term: 2019-2022



**John
Palacio**

Member

Current Term: 2019-2022

Success
Achievement
United
Service
Dedication



Our Success, Our Passion

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

Vision Statement

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

Mission Statement

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



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Introduction and Overview

2021-22 FIRST INTERIM



OCTOBER 2021

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.

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 July 1 Budget, included in the First Interim are as follows:

Revenue Adjustments:

- Increase in LCFF funding of \$1.3 million due to an increase in LCFF sources of \$3.7 million and an increase in transfers to charter schools in lieu of property taxes of \$2.4 million;
- Decrease in federal funding of -\$70.4 million, including budgeting prior year carryovers of \$19.6 million (Title I, Title II, Title III, Title IV, 21st Century Community Learning Centers, 21st Century Assets, COPS Office School Violence Prevention Program, and Special Education programs), an increase in one-time COVID-19 funds of \$8.6 million, American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program of \$0.3 million, and a decrease of -\$98.9 million in COVID-19 funds to fund positions in 2022-23;
- Increase in other state funding of \$46.2 million, including new grant awards of \$38.6 million (Dispute Prevention & Resolution Program, Learning Recovery Program, California Newcomer Education & Well-being Program, Educator Effectiveness, and Expanded Learning Opportunity Program), an increase in Special Education of \$5.0 million, an increase of \$1.6 in Lottery, prior year carryovers of \$0.8 million, an increase in other programs of \$0.2 million;
- Increase in other local revenue of \$2.5 million, mostly due to prior year carryovers;
- Decrease in General Fund contributions of -\$4.7 million, including contributions to ASES (-\$0.5 million), Head Start (-\$0.1 million), OMMA (-\$5.1 million), and Special Education (\$1.0 million);

Expense Adjustments:

- Increase in certificated staffing allocation of \$57.3 million due to mostly in restricted funds for new positions, vacancy savings for active positions, frozen positions, two percent ongoing salary increase, and various budget adjustments;

New Positions	FTE	New Positions	FTE	FTE Total
Adaptive PE Teacher	1.00	Mod/Severe (Autism) Teacher	10.75	
Asst Principal I	3.00	Mod/Severe (Medically Fragile) Preschool Teacher	2.00	
Coord of Special Projects	1.00	Mod/Severe (Medically Fragile) Teacher	2.00	
Coord of Student Achievement	2.00	Mod/Severe (SH) Teacher	8.75	
Counselor	10.00	Nurse	15.50	
Curriculum Specialist	1.00	Program Spec	3.00	
Dir of College & Career Readiness	1.00	School Counselor (TK-12)	132.00	
ERMHS Spec	3.00	School Social Worker	15.00	
Exec Dir Elem Curriculum and Inst	1.00	Speech and Language Pathologist	3.30	
Exec Dir Sec Curriculum and Inst	1.00	Sr School Social Worker	6.00	
Instructional Coach	104.00	Teacher 6-8	6.80	
Mild/Mod (RSP) Teacher	31.00	Teacher Elem	117.00	
Mild/Mod Preschool Teacher	1.00	Teacher HS	63.00	
Mod/Severe (AT) Teacher	5.00	Teacher Int	36.00	
Mod/Severe (Autism) Preschool Teacher	9.00	Teacher on Special Assignment (TOSA)	1.00	
	174.00		422.10	596.10

Expense Adjustments (continued):

- Decrease in classified staffing allocation of -\$5.5 million due to mostly in restricted funds for new positions, vacancy savings for active positions, frozen positions, two percent ongoing salary increase, and various budget adjustments;

New Positions	FTE	New Positions	FTE	FTE Total
Activity Monitor-9/5	1.32	Inst Asst Bilit-9/5	72.59	
Admin Secretary-12	1.00	Inst Asst Providers	77.67	
After Sch Inst Prov-9/5	0.49	Inst Asst Sev Dis-9/5	17.76	
Asst Supt of Business Svcs-12	1.00	Intergrated Pest Management Tech-12	1.00	
Autism Paraprofessional-9/5	40.47	Library Media Tech-10/5	0.75	
AVID Tutor	129.75	Medi-Cal Billing Programs Project Tech-12	1.00	
AVID Tutor-9/5	1.46	Mgr of Custodial Services-12	1.00	
Behavior Support Provider-10	1.50	Mgr of Logistics-12	1.00	
Budget Clerk-12	1.00	Occupational Therapist-9/5	1.00	
Carpenter-12	1.00	Paid of Leave of Absence	5.00	
Community and Family Outreach Liaison-11	17.00	Personnel Tech-12	6.00	
Computer Tech II-10	0.75	Physical Therapist-9/5	1.00	
Dept Spec-12	1.00	Sch Off Mgr Continuation-12	1.00	
Dist Safety Officer-12	3.00	Sch Police Officer-12	3.00	
Education Interpreter for the DHH-9/5	3.00	Site Clerk-10/5	0.71	
Electronic & Technology Support Tech-12	7.00	Site Coordinator-9/5	0.75	
Executive Secretary-12	1.00	SSP Special Ed-9/5	16.12	
Extended Learning Field Supvr-12	3.00	Storekeeper-12	1.00	
FACE Liaison-11	21.00	Teachers Aide-9/5	1.00	
	235.74		209.34	445.08

Frozen Positions	FTE	Frozen Positions	FTE	FTE Total
Alarm Monitor Dispatcher-12	1.00	Inst Asst Sp Ed-9/5	4.25	
Bindery Operator-12	1.00	Intergrated Pest Management Tech-12	1.00	
Career Guidance Tech-11	1.00	Job Training Asst Spec Ed-9/5	0.49	
Community Wkr-12	18.00	Personnel Asst-12	2.00	
Computer Tech I-9/5	0.72	Personnel Clerk-12	1.00	
Dep Supt Administrative Services-12	1.00	Sch Off Asst Elem-10/5	0.75	
Education Interpreter for the DHH-9/5	3.00	School Office Assistant Sec-11	0.50	
Electronic Equip Tech-12	6.00	Teacher Pre_School	1.00	
	31.72		10.99	42.71

- Decrease in books and supplies expenditures of -\$75.6 million, including budgeting prior year carryovers of \$9.2 million (Title I, Partnership Academies, and CTE Incentive grant), budget transfers from COVID-19 funds place holder to actual expenditure accounts of -\$16.4 million, a decrease of -\$71.5 million in COVID-19 funds to fund positions and HVAC projects in 2022-23, and various budget adjustments of -\$3.0 million, purchase of textbooks of \$0.5 million, purchase of workbooks of \$0.2 million, purchase of technology equipment, bottle fillers, and furniture totaling to \$2.1 million, an increase of \$3.3 million for Summer July snack and supper meals;
- Decrease in services and other operating expenditures of -\$65.7 million, including subagreements for health services of \$9.4 million, i.e. Maxim, Western Youth Services, Turning Point, Project Kinship, Family Forward, Families Together, and Project Hope, an increase of \$0.3 million in various conferences (mental health, AME, Educating for Careers, McKinney Vento, Alternative Dispute Resolution), an increase of \$1.9 million for various maintenance contracts/projects for Building Services, mobile mini storage units, rental expenses/fees, a decrease of -\$68.2 million from COVID-19 funds place holder to actual expenditure accounts, a decrease of -\$21.9 million from COVID-19 funds to fund positions in 2022-23, and various budget adjustments of \$12.8 million;

Expense Adjustments (continued):

- Increase in capital outlay of \$2.6 million, including cabinet replacement for Heningler, MPR HVAC at Fremont, purchase of Watsonville Fleet Group-Ford Transit vehicles for Building Services, CNC mill machine, rotary scissor lift, a tire aligner for SAHS automotive, and audiovisual upgrade projects in the District Office;
- Increase in transfers of indirect costs of \$0.1 million due to an increase in expenditure budgets that are subject to indirect cost rate in funds other than fund 01.
- Increase in interfund transfers out of \$0.1 million due to an increase in Special Education expenditures for Advanced Learning Academy.

Labor Contract Negotiations:

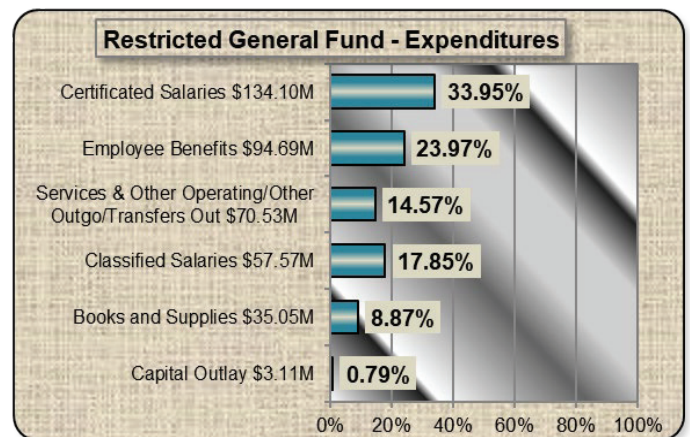
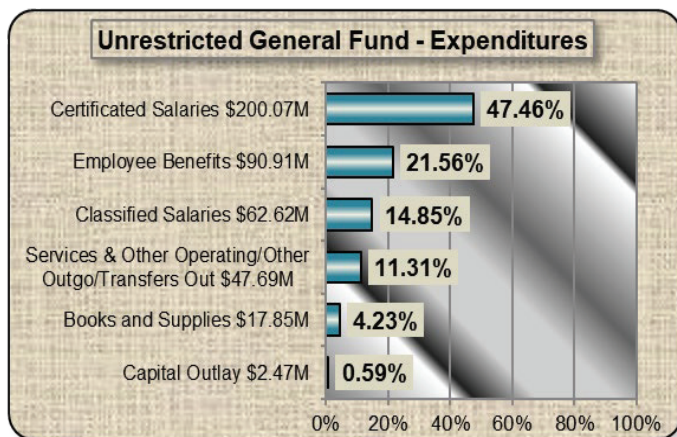
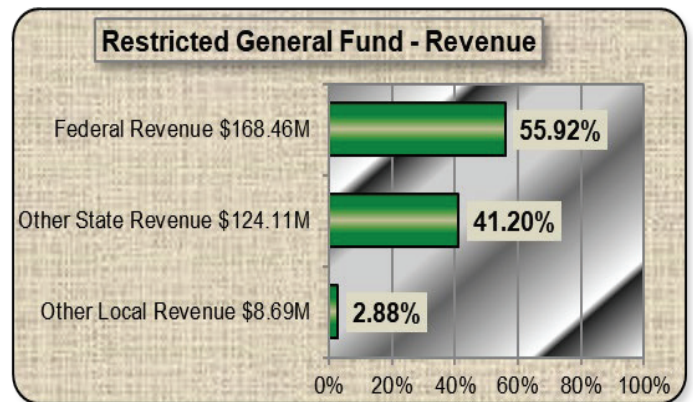
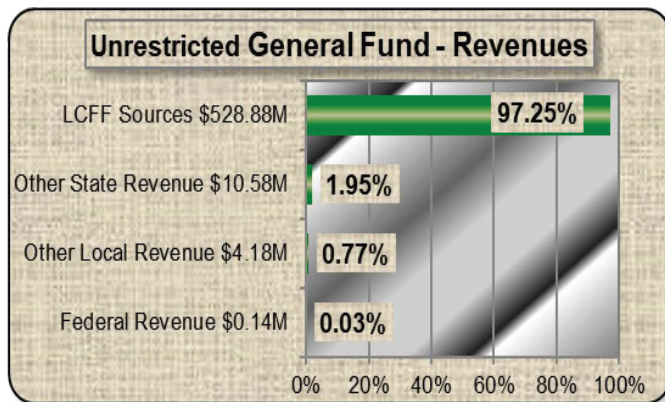
- Negotiations with SAEA, CSEA, SASPOA, and CWA bargaining units are ongoing.

Cash Flow Considerations:

- The District projects a positive cash flow for 2021-22 and 2022-23 without any borrowing. 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 2021-22 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	\$816.65
09	Charter Schools Special Revenue Fund	6.80
12	Child Development Fund	11.45
13	Cafeteria Fund	39.75
14	Deferred Maintenance Fund	2.80
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	65.22
25	Capital Facilities Fund	5.74
35	County School Facilities Fund	0.59
40	Special Reserve Fund for Capital Outlay	5.42
49	Capital Project Fund for Blended Component Units	0.23
51	Bond Interest & Redemption Fund	27.18
56	Debt Service Fund	7.69
67	Self-Insurance Fund	19.42
71	Retiree Benefit Fund	10.00
	Total	\$1,018.94

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.

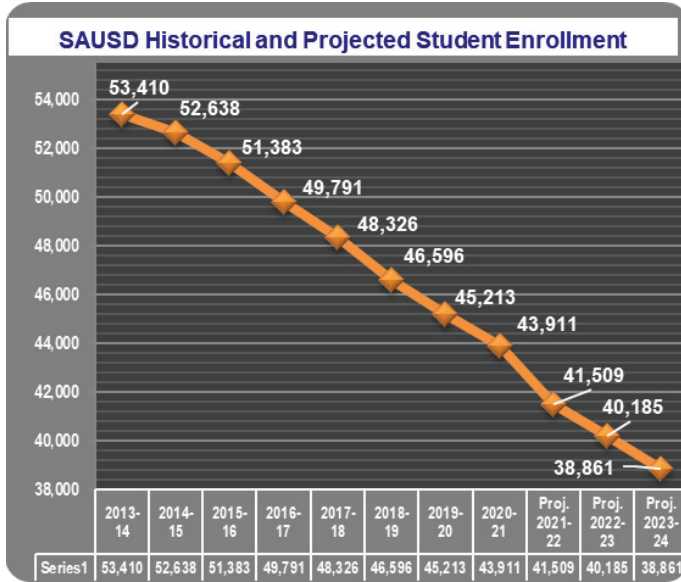
The multiyear projections were adjusted, beginning in 2022-23 to account for major variances:

- Decrease in certificated staffing of -\$20.0 million mostly due to the depletion of ESSER I and ESSER II funds. Regular positions, extra duty, and substitute costs will be funded with ESSER III funds;
- Increase in classified staffing of \$3.4 million mostly due to rebudgeting a full year cost of vacant positions;
- Increase in employee benefits of \$8.7 million due to an increase in STRS rate from 16.92% to 19.10%, PERS rate from 22.91% to 26.10% as well as a projected increase of health benefits of 6%;
- Decrease in books and supplies of -\$23.6 million mainly due to not budgeting Title I carryover of -\$9.9 million, a decrease in ESSER funds of -\$9.7 million, a decrease in instructional materials of -\$3.3 million, and various budget adjustments of -\$0.7 million;
- Decrease in services and other operating expenditures of -\$35.3 million mostly related to COVID-19 funds (-\$22.9 million), Title programs (-\$7.1 million), Special Education (-\$0.8 million), Restricted Lottery (-\$1.7 million), OMMA (-\$1.5 million), and various budget adjustments (-\$1.3 million);
- Increase in capital outlay of \$19.1 million for HVAC;

The District utilizes LCFF COLA of 2.48% and 3.11% for 2022-23 and 2023-24 for planning purposes, respectively. Revenue is projected to decrease in 2022-23 by -\$27.8 million, reflecting a decrease of -3,513.25 in funded ADA. In 2023-24 the revenue is projected to decrease by less than \$1.0 million. Federal revenue is projected to decrease by -\$43.9 million mainly for Title programs, COVID-19 funds, CSI, 21st Century programs, and COPS Office SVPP Program. State revenue is projected to decrease by -\$20.9 million mainly for Special Education, Educator Effectiveness, CTE Incentive Grant, Dispute Prevention and Resolution, and Learning Recovery Support. Local revenue is projected to decrease by -\$5.2 million mainly for interest income, MAA (cash basis), Circulos, CalOptima, K12 Strong Workforce Programs.

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 2,402 students in 2021-22 and an additional 1,324 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)	2021-22	2022-23	2023-24
Beginning Fund Balance	\$186.26	\$214.66	\$193.01
Revenues	\$845.05	\$747.30	\$684.75
Expenditures	\$816.65	\$768.95	\$709.99
Proposed Ongoing Reduction	\$0	\$0	\$0
Net Increase/(Decrease)	\$28.40	<\$21.65>	<\$25.24>
Projected Ending Fund Balance	\$214.66	\$193.01	\$167.77
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Designations	\$22.05	\$14.98	\$10.93
Restricted Reserves	\$55.62	\$69.17	\$91.64
Unrestricted Reserve	\$16.33	\$15.38	\$14.20
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$119.47	\$92.29	\$49.81

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: [Signature]
District Superintendent or Designee

Date: 12/15/21

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 14, 2021

Signed: [Signature]
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: 714-558-5652

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 (2020-21) 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)		X
		• Classified? (Section S8B, Line 3)		X
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



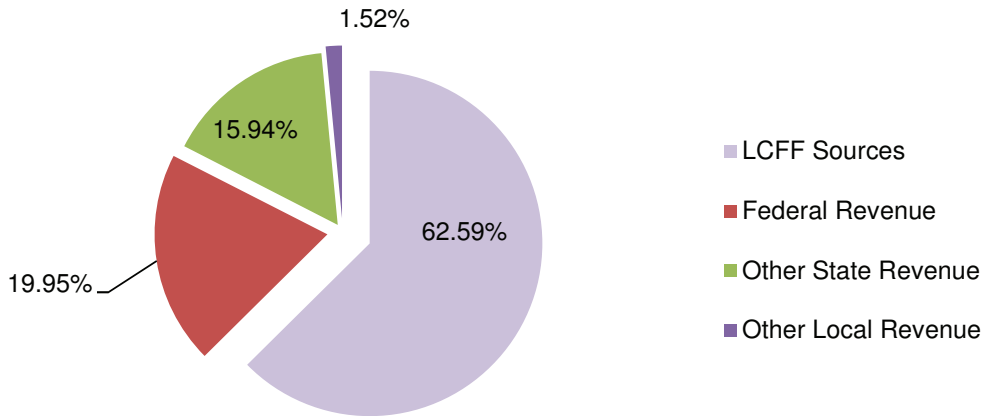
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

COMBINED GENERAL FUND (01)

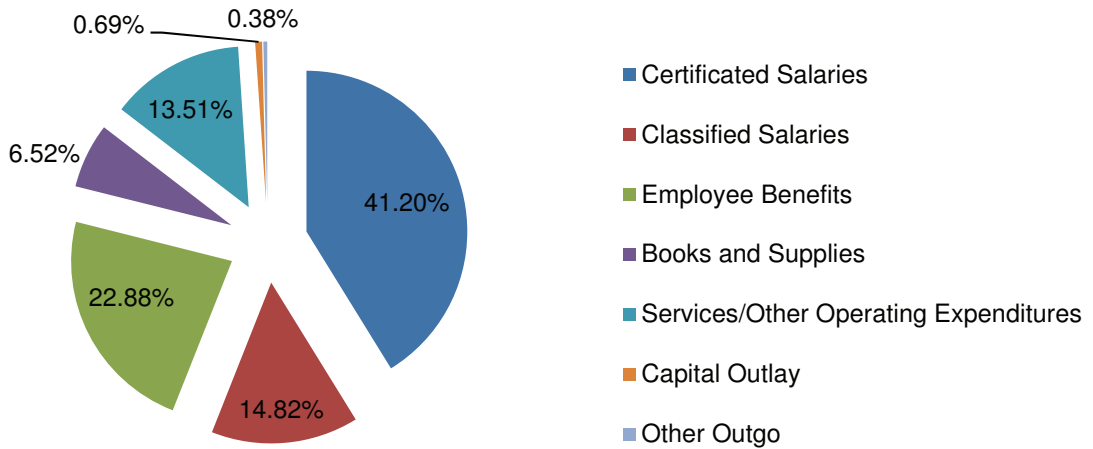
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (62.59%). Total projected revenue is \$845.05 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 (78.9%). Total projected expenditures are \$811.11 million. In addition, the District transfers dollars to other funds totaling \$5.54 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 \$214.66 million, which includes \$55.62 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	527,576,807.00	527,576,807.00	113,924,787.31	528,881,235.00	1,304,428.00	0.2%
2) Federal Revenue		8100-8299	238,969,120.01	238,969,120.01	36,057,508.03	168,602,922.05	(70,366,197.96)	-29.4%
3) Other State Revenue		8300-8599	88,472,495.44	88,472,495.44	19,344,640.96	134,693,373.30	46,220,877.86	52.2%
4) Other Local Revenue		8600-8799	10,350,697.97	10,350,697.97	6,706,934.28	12,872,504.46	2,521,806.49	24.4%
5) TOTAL, REVENUES			865,369,120.42	865,369,120.42	176,033,870.58	845,050,034.81		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	276,903,707.32	276,903,707.32	87,863,157.91	334,164,114.15	(57,260,406.83)	-20.7%
2) Classified Salaries		2000-2999	114,665,640.40	114,665,640.40	25,657,220.55	120,194,100.73	(5,528,460.33)	-4.8%
3) Employee Benefits		3000-3999	174,891,316.78	174,891,316.78	35,561,073.61	185,599,379.46	(10,708,062.68)	-6.1%
4) Books and Supplies		4000-4999	132,908,634.31	128,550,412.21	3,831,028.95	52,900,528.14	75,649,884.07	58.8%
5) Services and Other Operating Expenditures		5000-5999	179,659,346.08	175,311,123.99	27,678,500.52	109,591,661.13	65,719,462.86	37.5%
6) Capital Outlay		6000-6999	3,001,148.20	3,001,148.20	571,764.79	5,575,607.80	(2,574,459.60)	-85.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,150,356.00	5,150,356.00	471,292.00	5,150,356.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,956,160.29)	(1,953,800.23)	0.00	(2,062,863.23)	109,063.00	-5.6%
9) TOTAL, EXPENDITURES			885,223,988.80	876,519,904.67	181,634,038.33	811,112,884.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(19,854,868.38)	(11,150,784.25)	(5,600,167.75)	33,937,150.63		
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	5,421,533.71	5,421,533.71	5,254,914.90	5,541,987.57	(120,453.86)	-2.2%
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			(5,421,533.71)	(5,421,533.71)	(5,254,914.90)	(5,541,987.57)		

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)			(25,276,402.09)	(16,572,317.96)	(10,855,082.65)	28,395,163.06		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	190,594,442.38	189,796,392.57		189,796,392.57	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)			190,594,442.38	189,796,392.57		189,796,392.57		
d) Other Restatements		9795	0.00	0.00		(3,529,209.00)	(3,529,209.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			190,594,442.38	189,796,392.57		186,267,183.57		
2) Ending Balance, June 30 (E + F1e)			165,318,040.29	173,224,074.61		214,662,346.63		
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			19,293,135.09	23,115,737.06		55,615,346.26		
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	21,828,994.71	21,828,994.71		22,054,501.15		
Godinez Rental Fees	0000	9780	93,897.24					
PARS 2018	0000	9780	1,021,240.00					
PARS SRP 2021	0000	9780	16,289,522.32					
Walker/Roosevelt Joint Use	0000	9780	250,000.00					
SPED Early Intervention Preschool Gr	0000	9780	1,989,345.99					
Technology Refresh	0000	9780	184,989.16					
SPED Out of State Transportation Liab	0000	9780	2,000,000.00					
Godinez Rental Fees	0000	9780		93,897.24				
PARS 2018	0000	9780		1,021,240.00				
PARS SRP 2021	0000	9780		16,289,522.32				
Walker/Roosevelt Joint Use	0000	9780		250,000.00				
SPED Early Intervention Preschool Gr	0000	9780		1,989,345.99				
Technology Refresh	0000	9780		184,989.16				
SPED Out of State Transportation Liab	0000	9780		2,000,000.00				
Godinez Rental Fees	0000	9780				64,686.31		
PARS 2018	0000	9780				1,021,240.00		
PARS SRP 2021	0000	9780				16,289,522.32		
Walker/Roosevelt Joint Use	0000	9780				250,000.00		
SPED Early Intervention Preschool Gr	0000	9780				2,004,887.60		
Technology Refresh	0000	9780				424,164.92		
SPED Out of State Transportation Liab	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,812,910.45	17,638,828.77		16,333,097.44		
Unassigned/Unappropriated Amount			105,193,000.04	109,450,514.07		119,469,401.78		

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	317,400,008.00	317,400,008.00	89,762,547.00	297,084,426.00	(20,315,582.00)	-6.4%
Education Protection Account State Aid - Current Year		8012	44,376,714.00	44,376,714.00	16,850,850.00	59,707,535.00	15,330,821.00	34.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	543,822.00	543,822.00	0.00	534,924.00	(8,898.00)	-1.6%
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	111,402,006.00	111,402,006.00	1,063,856.62	115,960,837.00	4,558,831.00	4.1%
Unsecured Roll Taxes		8042	7,240,071.00	7,240,071.00	4,184,122.33	6,510,651.00	(729,420.00)	-10.1%
Prior Years' Taxes		8043	1,945,051.00	1,945,051.00	749,449.80	1,856,653.00	(88,398.00)	-4.5%
Supplemental Taxes		8044	5,347,326.00	5,347,326.00	1,619,114.56	5,694,596.00	347,270.00	6.5%
Education Revenue Augmentation Fund (ERAF)		8045	41,207,828.00	41,207,828.00	2,780,856.00	45,191,564.00	3,983,736.00	9.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,572,574.00	18,572,574.00	0.00	19,160,512.00	587,938.00	3.2%
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			548,035,400.00	548,035,400.00	117,010,796.31	551,701,698.00	3,666,298.00	0.7%
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	(18,458,593.00)	(18,458,593.00)	(3,086,009.00)	(20,820,463.00)	(2,361,870.00)	12.8%
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			527,576,807.00	527,576,807.00	113,924,787.31	528,881,235.00	1,304,428.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,517,750.00	9,517,750.00	0.00	9,517,750.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,225,287.00	1,225,287.00	0.00	1,336,837.55	111,550.55	9.1%
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	84,820.56	84,820.56	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	17,595,452.78	17,595,452.78	3,946,644.67	30,414,994.65	12,819,541.87	72.9%
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	1,903,647.00	1,903,647.00	395,801.00	2,282,806.66	379,159.66	19.9%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	106,764.54	106,764.90	106,764.90	New
Title III, Part A, English Learner Program	4203	8290	1,974,315.00	1,974,315.00	1,242,750.50	4,602,540.50	2,628,225.50	133.1%
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	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,550,761.93	5,550,761.93	970,924.17	7,956,561.86	2,405,799.93	43.3%
Career and Technical Education	3500-3599	8290	451,135.00	451,135.00	0.00	451,135.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,750,771.30	200,750,771.30	29,394,623.15	111,848,710.37	(88,902,060.93)	-44.3%
TOTAL, FEDERAL REVENUE			238,969,120.01	238,969,120.01	36,057,508.03	168,602,922.05	(70,366,197.96)	-29.4%
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	33,445,042.00	33,445,042.00	10,778,174.00	37,977,335.00	4,532,293.00	13.6%
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	128,370.00	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	1,845,573.00	1,845,573.00	0.00	1,854,004.00	8,431.00	0.5%
Lottery - Unrestricted and Instructional Materi		8560	8,570,662.00	8,570,662.00	0.00	10,132,300.99	1,561,638.99	18.2%
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	8,808,826.88	8,808,826.88	0.00	8,808,826.88	0.00	0.0%
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	985,522.00	985,522.00	1,235,736.15	1,441,173.35	455,651.35	46.2%
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	138,750.00	185,000.00	185,000.00	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	34,376,247.56	34,376,247.56	7,063,610.81	73,854,111.08	39,477,863.52	114.8%
TOTAL, OTHER STATE REVENUE			88,472,495.44	88,472,495.44	19,344,640.96	134,693,373.30	46,220,877.86	52.2%

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)
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	1,923.15	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	43,787.42	43,787.42	43,787.42	New
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	1,190,538.82	1,190,538.82	300,250.43	1,165,538.82	(25,000.00)	-2.1%
Interest		8660	1,500,000.00	1,500,000.00	181,505.26	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(209,695.98)	(209,695.98)	(209,695.98)	New
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	258,460.00	258,460.00	299,175.05	557,635.25	299,175.25	115.8%
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	6,134,607.15	6,134,607.15	6,089,988.95	8,548,146.95	2,413,539.80	39.3%
Tuition		8710	1,267,092.00	1,267,092.00	0.00	1,267,092.00	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			10,350,697.97	10,350,697.97	6,706,934.28	12,872,504.46	2,521,806.49	24.4%
TOTAL, REVENUES			865,369,120.42	865,369,120.42	176,033,870.58	845,050,034.81	(20,319,085.61)	-2.3%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	222,898,362.15	222,898,362.15	70,442,954.17	260,435,014.08	(37,536,651.93)	-16.8%
Certificated Pupil Support Salaries		1200	19,566,164.65	19,566,164.65	7,014,772.26	30,666,107.17	(11,099,942.52)	-56.7%
Certificated Supervisors' and Administrators' Salaries		1300	23,092,317.42	23,092,317.42	7,050,413.16	23,473,175.08	(380,857.66)	-1.6%
Other Certificated Salaries		1900	11,346,863.10	11,346,863.10	3,355,018.32	19,589,817.82	(8,242,954.72)	-72.6%
TOTAL, CERTIFICATED SALARIES			276,903,707.32	276,903,707.32	87,863,157.91	334,164,114.15	(57,260,406.83)	-20.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	41,958,337.43	41,958,337.43	8,412,786.87	45,690,673.37	(3,732,335.94)	-8.9%
Classified Support Salaries		2200	32,546,207.76	32,546,207.76	7,632,907.89	32,179,438.09	366,769.67	1.1%
Classified Supervisors' and Administrators' Salaries		2300	6,526,573.79	6,526,573.79	1,649,804.10	6,524,905.31	1,668.48	0.0%
Clerical, Technical and Office Salaries		2400	24,445,844.17	24,445,844.17	5,929,991.56	24,614,823.61	(168,979.44)	-0.7%
Other Classified Salaries		2900	9,188,677.25	9,188,677.25	2,031,730.13	11,184,260.35	(1,995,583.10)	-21.7%
TOTAL, CLASSIFIED SALARIES			114,665,640.40	114,665,640.40	25,657,220.55	120,194,100.73	(5,528,460.33)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	75,369,434.06	75,369,434.06	10,486,079.60	84,975,094.22	(9,605,660.16)	-12.7%
PERS		3201-3202	23,112,363.52	23,112,363.52	5,260,839.24	23,920,596.96	(808,233.44)	-3.5%
OASDI/Medicare/Alternative		3301-3302	12,459,578.93	12,459,578.93	2,733,893.92	13,429,979.16	(970,400.23)	-7.8%
Health and Welfare Benefits		3401-3402	59,131,122.45	59,131,122.45	17,060,007.49	60,827,366.99	(1,696,244.54)	-2.9%
Unemployment Insurance		3501-3502	4,818,817.82	4,818,817.82	20,253.36	2,446,342.13	2,372,475.69	49.2%
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			174,891,316.78	174,891,316.78	35,561,073.61	185,599,379.46	(10,708,062.68)	-6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,102,107.21	7,102,107.21	530,797.49	7,567,171.21	(465,064.00)	-6.5%
Books and Other Reference Materials		4200	1,104,900.00	1,104,900.00	453,174.48	1,353,572.45	(248,672.45)	-22.5%
Materials and Supplies		4300	116,851,827.21	112,493,605.11	2,492,862.38	30,714,178.36	81,779,426.75	72.7%
Noncapitalized Equipment		4400	6,649,799.89	6,649,799.89	274,241.60	8,765,106.12	(2,115,306.23)	-31.8%
Food		4700	1,200,000.00	1,200,000.00	79,953.00	4,500,500.00	(3,300,500.00)	-275.0%
TOTAL, BOOKS AND SUPPLIES			132,908,634.31	128,550,412.21	3,831,028.95	52,900,528.14	75,649,884.07	58.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	18,205,571.75	18,205,571.75	3,959,971.60	28,001,020.12	(9,795,448.37)	-53.8%
Travel and Conferences		5200	1,201,225.77	1,201,225.77	85,725.19	1,482,937.63	(281,711.86)	-23.5%
Dues and Memberships		5300	363,590.00	363,590.00	122,801.73	379,653.99	(16,063.99)	-4.4%
Insurance		5400-5450	4,423,327.66	4,423,327.66	4,421,022.66	4,429,528.45	(6,200.79)	-0.1%
Operations and Housekeeping Services		5500	10,879,740.00	10,879,740.00	3,512,666.82	11,141,240.00	(261,500.00)	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,568,600.81	8,568,600.81	1,599,610.83	10,507,670.76	(1,939,069.95)	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,625.00)	(43,625.00)	19,232.33	(44,125.00)	500.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	134,055,858.84	129,707,636.75	13,685,719.26	51,670,434.87	78,037,201.88	60.2%
Communications		5900	2,005,056.25	2,005,056.25	271,750.10	2,023,300.31	(18,244.06)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,659,346.08	175,311,123.99	27,678,500.52	109,591,661.13	65,719,462.86	37.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	100.00	(100.00)	New
Land Improvements		6170	5,000.00	5,000.00	0.00	36,128.00	(31,128.00)	-622.6%
Buildings and Improvements of Buildings		6200	141,898.20	141,898.20	460,947.07	1,848,837.91	(1,706,939.71)	-1202.9%
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	1,120,250.00	1,120,250.00	34,601.97	1,388,104.14	(267,854.14)	-23.9%
Equipment Replacement		6500	1,734,000.00	1,734,000.00	76,215.75	2,302,437.75	(568,437.75)	-32.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,001,148.20	3,001,148.20	571,764.79	5,575,607.80	(2,574,459.60)	-85.8%
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	5,150,356.00	5,150,356.00	471,292.00	5,150,356.00	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)			5,150,356.00	5,150,356.00	471,292.00	5,150,356.00	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	(1,956,160.29)	(1,953,800.23)	0.00	(2,062,863.23)	109,063.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,956,160.29)	(1,953,800.23)	0.00	(2,062,863.23)	109,063.00	-5.6%
TOTAL, EXPENDITURES			885,223,988.80	876,519,904.67	181,634,038.33	811,112,884.18	65,407,020.49	7.5%

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	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	1,425,379.00	1,425,379.00	1,425,379.00	1,425,379.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,986,154.71	3,986,154.71	3,829,535.90	4,106,608.57	(120,453.86)	-3.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,421,533.71	5,421,533.71	5,254,914.90	5,541,987.57	(120,453.86)	-2.2%
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 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)			(5,421,533.71)	(5,421,533.71)	(5,254,914.90)	(5,541,987.57)	120,453.86	2.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	527,576,807.00	527,576,807.00	113,924,787.31	528,881,235.00	1,304,428.00	0.2%
2) Federal Revenue		8100-8299	140,000.00	140,000.00	48,843.82	140,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,736,227.56	9,736,227.56	568,547.30	10,579,700.00	843,472.44	8.7%
4) Other Local Revenue		8600-8799	3,819,238.54	3,819,238.54	2,173,902.78	4,183,223.19	363,984.65	9.5%
5) TOTAL, REVENUES			541,272,273.10	541,272,273.10	116,716,081.21	543,784,158.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	201,417,995.13	201,417,995.13	53,194,680.86	200,066,122.05	1,351,873.08	0.7%
2) Classified Salaries		2000-2999	63,174,270.15	63,174,270.15	13,188,362.10	62,625,931.73	548,338.42	0.9%
3) Employee Benefits		3000-3999	96,534,636.43	96,534,636.43	20,053,768.62	90,909,395.95	5,625,240.48	5.8%
4) Books and Supplies		4000-4999	17,788,263.32	17,788,263.32	1,182,105.29	17,847,428.69	(59,165.37)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	52,263,665.15	52,263,665.15	20,407,739.75	52,995,442.69	(731,777.54)	-1.4%
6) Capital Outlay		6000-6999	1,622,898.20	1,622,898.20	137,592.72	2,470,275.09	(847,376.89)	-52.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,650,356.00	1,650,356.00	471,292.00	1,650,356.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,527,535.32)	(16,525,175.26)	0.00	(12,497,823.22)	(4,027,352.04)	24.4%
9) TOTAL, EXPENDITURES			417,924,549.06	417,926,909.12	108,635,541.34	416,067,128.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			123,347,724.04	123,345,363.98	8,080,539.87	127,717,029.21		
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	5,421,533.71	5,421,533.71	5,254,914.90	5,541,987.57	(120,453.86)	-2.2%
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	(111,900,168.40)	(111,900,168.40)	(59,294.00)	(107,212,716.95)	4,687,451.45	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(117,321,702.11)	(117,321,702.11)	(5,314,208.90)	(112,754,704.52)		

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)			6,026,021.93	6,023,661.87	2,766,330.97	14,962,324.69		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	139,998,883.27	144,084,675.68		144,084,675.68	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)			139,998,883.27	144,084,675.68		144,084,675.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,998,883.27	144,084,675.68		144,084,675.68		
2) Ending Balance, June 30 (E + F1e)			146,024,905.20	150,108,337.55		159,047,000.37		
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			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	21,828,994.71	21,828,994.71		22,054,501.15		
Godinez Rental Fees	0000	9780	93,897.24					
PARS 2018	0000	9780	1,021,240.00					
PARS SRP 2021	0000	9780	16,289,522.32					
Walker/Roosevelt Joint Use	0000	9780	250,000.00					
SPED Early Intervention Preschool Gr:	0000	9780	1,989,345.99					
Technology Refresh	0000	9780	184,989.16					
SPED Out of State Transportation Liab	0000	9780	2,000,000.00					
Godinez Rental Fees	0000	9780		93,897.24				
PARS 2018	0000	9780		1,021,240.00				
PARS SRP 2021	0000	9780		16,289,522.32				
Walker/Roosevelt Joint Use	0000	9780		250,000.00				
SPED Early Intervention Preschool Gr:	0000	9780		1,989,345.99				
Technology Refresh	0000	9780		184,989.16				
SPED Out of State Transportation Liab	0000	9780		2,000,000.00				
Godinez Rental Fees	0000	9780				64,686.31		
PARS 2018	0000	9780				1,021,240.00		
PARS SRP 2021	0000	9780				16,289,522.32		
Walker/Roosevelt Joint Use	0000	9780				250,000.00		
SPED Early Intervention Preschool Gr:	0000	9780				2,004,887.60		
Technology Refresh	0000	9780				424,164.92		
SPED Out of State Transportation Liab	0000	9780				2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,812,910.45	17,638,828.77		16,333,097.44		
Unassigned/Unappropriated Amount			105,193,000.04	109,450,514.07		119,469,401.78		

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	317,400,008.00	317,400,008.00	89,762,547.00	297,084,426.00	(20,315,582.00)	-6.4%
Education Protection Account State Aid - Current Year		8012	44,376,714.00	44,376,714.00	16,850,850.00	59,707,535.00	15,330,821.00	34.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	543,822.00	543,822.00	0.00	534,924.00	(8,898.00)	-1.6%
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	111,402,006.00	111,402,006.00	1,063,856.62	115,960,837.00	4,558,831.00	4.1%
Unsecured Roll Taxes		8042	7,240,071.00	7,240,071.00	4,184,122.33	6,510,651.00	(729,420.00)	-10.1%
Prior Years' Taxes		8043	1,945,051.00	1,945,051.00	749,449.80	1,856,653.00	(88,398.00)	-4.5%
Supplemental Taxes		8044	5,347,326.00	5,347,326.00	1,619,114.56	5,694,596.00	347,270.00	6.5%
Education Revenue Augmentation Fund (ERAF)		8045	41,207,828.00	41,207,828.00	2,780,856.00	45,191,564.00	3,983,736.00	9.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,572,574.00	18,572,574.00	0.00	19,160,512.00	587,938.00	3.2%
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			548,035,400.00	548,035,400.00	117,010,796.31	551,701,698.00	3,666,298.00	0.7%
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	(18,458,593.00)	(18,458,593.00)	(3,086,009.00)	(20,820,463.00)	(2,361,870.00)	12.8%
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			527,576,807.00	527,576,807.00	113,924,787.31	528,881,235.00	1,304,428.00	0.2%
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						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	140,000.00	140,000.00	48,843.82	140,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			140,000.00	140,000.00	48,843.82	140,000.00	0.00	0.0%
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	1,845,573.00	1,845,573.00	0.00	1,854,004.00	8,431.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	6,460,298.00	6,460,298.00	0.00	7,276,731.98	816,433.98	12.6%
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	1,430,356.56	1,430,356.56	568,547.30	1,448,964.02	18,607.46	1.3%
TOTAL, OTHER STATE REVENUE			9,736,227.56	9,736,227.56	568,547.30	10,579,700.00	843,472.44	8.7%

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		
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	0.00	0.00	43,787.42	43,787.42	43,787.42	New
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	288,010.82	288,010.82	56,300.59	263,010.82	(25,000.00)	-8.7%
Interest		8660	1,500,000.00	1,500,000.00	181,505.26	1,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(209,695.98)	(209,695.98)	(209,695.98)	New
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	0.00	0.00	0.0%
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	2,031,227.72	2,031,227.72	2,102,005.49	2,586,120.93	554,893.21	27.3%
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						
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			3,819,238.54	3,819,238.54	2,173,902.78	4,183,223.19	363,984.65	9.5%
TOTAL, REVENUES			541,272,273.10	541,272,273.10	116,716,081.21	543,784,158.19	2,511,885.09	0.5%

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)
Certificated Teachers' Salaries		1100	163,803,650.91	163,803,650.91	42,534,628.09	162,578,012.19	1,225,638.72	0.7%
Certificated Pupil Support Salaries		1200	11,199,668.80	11,199,668.80	3,045,297.14	10,836,634.21	363,034.59	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	19,543,509.65	19,543,509.65	5,695,314.36	19,743,794.68	(200,285.03)	-1.0%
Other Certificated Salaries		1900	6,871,165.77	6,871,165.77	1,919,441.27	6,907,680.97	(36,515.20)	-0.5%
TOTAL, CERTIFICATED SALARIES			201,417,995.13	201,417,995.13	53,194,680.86	200,066,122.05	1,351,873.08	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,409,121.39	5,409,121.39	660,493.07	5,559,758.26	(150,636.87)	-2.8%
Classified Support Salaries		2200	23,237,205.16	23,237,205.16	5,360,749.32	22,886,649.66	350,555.50	1.5%
Classified Supervisors' and Administrators' Salaries		2300	4,900,303.14	4,900,303.14	1,284,194.77	4,899,455.23	847.91	0.0%
Clerical, Technical and Office Salaries		2400	21,795,680.56	21,795,680.56	4,780,317.30	21,093,850.56	701,830.00	3.2%
Other Classified Salaries		2900	7,831,959.90	7,831,959.90	1,102,607.64	8,186,218.02	(354,258.12)	-4.5%
TOTAL, CLASSIFIED SALARIES			63,174,270.15	63,174,270.15	13,188,362.10	62,625,931.73	548,338.42	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,822,157.75	33,822,157.75	4,775,870.57	33,640,663.19	181,494.56	0.5%
PERS		3201-3202	12,386,968.49	12,386,968.49	2,656,276.87	12,288,960.48	98,008.01	0.8%
OASDI/Medicare/Alternative		3301-3302	7,198,478.01	7,198,478.01	1,308,842.81	7,031,881.39	166,596.62	2.3%
Health and Welfare Benefits		3401-3402	39,872,136.93	39,872,136.93	11,538,131.85	36,523,620.54	3,348,516.39	8.4%
Unemployment Insurance		3501-3502	3,254,895.25	3,254,895.25	(225,353.48)	1,424,270.35	1,830,624.90	56.2%
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			96,534,636.43	96,534,636.43	20,053,768.62	90,909,395.95	5,625,240.48	5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,994,769.31	3,994,769.31	671.42	3,994,769.31	0.00	0.0%
Books and Other Reference Materials		4200	12,900.00	12,900.00	450.00	35,105.24	(22,205.24)	-172.1%
Materials and Supplies		4300	7,498,807.41	7,498,807.41	943,640.46	7,457,772.74	41,034.67	0.5%
Noncapitalized Equipment		4400	5,081,786.60	5,081,786.60	157,390.41	5,159,781.40	(77,994.80)	-1.5%
Food		4700	1,200,000.00	1,200,000.00	79,953.00	1,200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,788,263.32	17,788,263.32	1,182,105.29	17,847,428.69	(59,165.37)	-0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,559,727.33	13,559,727.33	3,407,053.56	13,582,155.11	(22,427.78)	-0.2%
Travel and Conferences		5200	572,557.22	572,557.22	61,225.71	557,014.80	15,542.42	2.7%
Dues and Memberships		5300	344,590.00	344,590.00	119,776.73	359,653.99	(15,063.99)	-4.4%
Insurance		5400-5450	4,421,327.66	4,421,327.66	4,421,022.66	4,427,528.45	(6,200.79)	-0.1%
Operations and Housekeeping Services		5500	10,780,460.00	10,780,460.00	3,470,391.59	10,801,960.00	(21,500.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,674,637.81	3,674,637.81	674,190.76	3,817,084.77	(142,446.96)	-3.9%
Transfers of Direct Costs		5710	(566,141.76)	(566,141.76)	(64,456.44)	(716,425.01)	150,283.25	-26.5%
Transfers of Direct Costs - Interfund		5750	(43,625.00)	(43,625.00)	19,232.33	(44,125.00)	500.00	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	17,526,071.64	17,526,071.64	8,028,032.10	18,236,070.33	(709,998.69)	-4.1%
Communications		5900	1,994,060.25	1,994,060.25	271,270.75	1,974,525.25	19,535.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,263,665.15	52,263,665.15	20,407,739.75	52,995,442.69	(731,777.54)	-1.4%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	100.00	(100.00)	New
Land Improvements		6170	5,000.00	5,000.00	0.00	33,000.00	(28,000.00)	-560.0%
Buildings and Improvements of Buildings		6200	33,898.20	33,898.20	26,775.00	74,110.20	(40,212.00)	-118.6%
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	225,000.00	225,000.00	34,601.97	400,627.14	(175,627.14)	-78.1%
Equipment Replacement		6500	1,359,000.00	1,359,000.00	76,215.75	1,962,437.75	(603,437.75)	-44.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,622,898.20	1,622,898.20	137,592.72	2,470,275.09	(847,376.89)	-52.2%
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	1,650,356.00	1,650,356.00	471,292.00	1,650,356.00	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)			1,650,356.00	1,650,356.00	471,292.00	1,650,356.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(14,571,375.03)	(14,571,375.03)	0.00	(10,434,959.99)	(4,136,415.04)	28.4%
Transfers of Indirect Costs - Interfund		7350	(1,956,160.29)	(1,953,800.23)	0.00	(2,062,863.23)	109,063.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,527,535.32)	(16,525,175.26)	0.00	(12,497,823.22)	(4,027,352.04)	24.4%
TOTAL, EXPENDITURES			417,924,549.06	417,926,909.12	108,635,541.34	416,067,128.98	1,859,780.14	0.4%

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 (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	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	1,425,379.00	1,425,379.00	1,425,379.00	1,425,379.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,986,154.71	3,986,154.71	3,829,535.90	4,106,608.57	(120,453.86)	-3.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,421,533.71	5,421,533.71	5,254,914.90	5,541,987.57	(120,453.86)	-2.2%
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 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	(111,900,168.40)	(111,900,168.40)	(59,294.00)	(107,212,716.95)	4,687,451.45	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(111,900,168.40)	(111,900,168.40)	(59,294.00)	(107,212,716.95)	4,687,451.45	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(117,321,702.11)	(117,321,702.11)	(5,314,208.90)	(112,754,704.52)	4,566,997.59	-3.9%

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	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	238,829,120.01	238,829,120.01	36,008,664.21	168,462,922.05	(70,366,197.96)	-29.5%
3) Other State Revenue		8300-8599	78,736,267.88	78,736,267.88	18,776,093.66	124,113,673.30	45,377,405.42	57.6%
4) Other Local Revenue		8600-8799	6,531,459.43	6,531,459.43	4,533,031.50	8,689,281.27	2,157,821.84	33.0%
5) TOTAL, REVENUES			324,096,847.32	324,096,847.32	59,317,789.37	301,265,876.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,485,712.19	75,485,712.19	34,668,477.05	134,097,992.10	(58,612,279.91)	-77.6%
2) Classified Salaries		2000-2999	51,491,370.25	51,491,370.25	12,468,858.45	57,568,169.00	(6,076,798.75)	-11.8%
3) Employee Benefits		3000-3999	78,356,680.35	78,356,680.35	15,507,304.99	94,689,983.51	(16,333,303.16)	-20.8%
4) Books and Supplies		4000-4999	115,120,370.99	110,762,148.89	2,648,923.66	35,053,099.45	75,709,049.44	68.4%
5) Services and Other Operating Expenditures		5000-5999	127,395,680.93	123,047,458.84	7,270,760.77	56,596,218.44	66,451,240.40	54.0%
6) Capital Outlay		6000-6999	1,378,250.00	1,378,250.00	434,172.07	3,105,332.71	(1,727,082.71)	-125.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,571,375.03	14,571,375.03	0.00	10,434,959.99	4,136,415.04	28.4%
9) TOTAL, EXPENDITURES			467,299,439.74	458,592,995.55	72,998,496.99	395,045,755.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,202,592.42)	(134,496,148.23)	(13,680,707.62)	(93,779,878.58)		
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	111,900,168.40	111,900,168.40	59,294.00	107,212,716.95	(4,687,451.45)	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			111,900,168.40	111,900,168.40	59,294.00	107,212,716.95		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,302,424.02)	(22,595,979.83)	(13,621,413.62)	13,432,838.37		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,595,559.11	45,711,716.89		45,711,716.89	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)			50,595,559.11	45,711,716.89		45,711,716.89		
d) Other Restatements		9795	0.00	0.00		(3,529,209.00)	(3,529,209.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			50,595,559.11	45,711,716.89		42,182,507.89		
2) Ending Balance, June 30 (E + F1e)			19,293,135.09	23,115,737.06		55,615,346.26		
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			19,293,135.09	23,115,737.06		55,615,346.26		
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	9,517,750.00	9,517,750.00	0.00	9,517,750.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,225,287.00	1,225,287.00	0.00	1,336,837.55	111,550.55	9.1%
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	84,820.56	84,820.56	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	17,595,452.78	17,595,452.78	3,946,644.67	30,414,994.65	12,819,541.87	72.9%
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	1,903,647.00	1,903,647.00	395,801.00	2,282,806.66	379,159.66	19.9%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	106,764.54	106,764.90	106,764.90	New
Title III, Part A, English Learner Program	4203	8290	1,974,315.00	1,974,315.00	1,242,750.50	4,602,540.50	2,628,225.50	133.1%
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	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	5,550,761.93	5,550,761.93	970,924.17	7,956,561.86	2,405,799.93	43.3%
Career and Technical Education	3500-3599	8290	451,135.00	451,135.00	0.00	451,135.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,610,771.30	200,610,771.30	29,345,779.33	111,708,710.37	(88,902,060.93)	-44.3%
TOTAL, FEDERAL REVENUE			238,829,120.01	238,829,120.01	36,008,664.21	168,462,922.05	(70,366,197.96)	-29.5%
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	33,445,042.00	33,445,042.00	10,778,174.00	37,977,335.00	4,532,293.00	13.6%
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	128,370.00	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 Materi		8560	2,110,364.00	2,110,364.00	0.00	2,855,569.01	745,205.01	35.3%
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	8,808,826.88	8,808,826.88	0.00	8,808,826.88	0.00	0.0%
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	985,522.00	985,522.00	1,235,736.15	1,441,173.35	455,651.35	46.2%
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	138,750.00	185,000.00	185,000.00	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	32,945,891.00	32,945,891.00	6,495,063.51	72,405,147.06	39,459,256.06	119.8%
TOTAL, OTHER STATE REVENUE			78,736,267.88	78,736,267.88	18,776,093.66	124,113,673.30	45,377,405.42	57.6%

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	1,923.15	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%
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	902,528.00	902,528.00	243,949.84	902,528.00	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	258,460.00	258,460.00	299,175.05	557,635.25	299,175.25	115.8%
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%) Adjustm		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	4,103,379.43	4,103,379.43	3,987,983.46	5,962,026.02	1,858,646.59	45.3%
Tuition		8710	1,267,092.00	1,267,092.00	0.00	1,267,092.00	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			6,531,459.43	6,531,459.43	4,533,031.50	8,689,281.27	2,157,821.84	33.0%
TOTAL, REVENUES			324,096,847.32	324,096,847.32	59,317,789.37	301,265,876.62	(22,830,970.70)	-7.0%

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	59,094,711.24	59,094,711.24	27,908,326.08	97,857,001.89	(38,762,290.65)	-65.6%
Certificated Pupil Support Salaries		1200	8,366,495.85	8,366,495.85	3,969,475.12	19,829,472.96	(11,462,977.11)	-137.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,548,807.77	3,548,807.77	1,355,098.80	3,729,380.40	(180,572.63)	-5.1%
Other Certificated Salaries		1900	4,475,697.33	4,475,697.33	1,435,577.05	12,682,136.85	(8,206,439.52)	-183.4%
TOTAL, CERTIFICATED SALARIES			75,485,712.19	75,485,712.19	34,668,477.05	134,097,992.10	(58,612,279.91)	-77.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,549,216.04	36,549,216.04	7,752,293.80	40,130,915.11	(3,581,699.07)	-9.8%
Classified Support Salaries		2200	9,309,002.60	9,309,002.60	2,272,158.57	9,292,788.43	16,214.17	0.2%
Classified Supervisors' and Administrators' Salaries		2300	1,626,270.65	1,626,270.65	365,609.33	1,625,450.08	820.57	0.1%
Clerical, Technical and Office Salaries		2400	2,650,163.61	2,650,163.61	1,149,674.26	3,520,973.05	(870,809.44)	-32.9%
Other Classified Salaries		2900	1,356,717.35	1,356,717.35	929,122.49	2,998,042.33	(1,641,324.98)	-121.0%
TOTAL, CLASSIFIED SALARIES			51,491,370.25	51,491,370.25	12,468,858.45	57,568,169.00	(6,076,798.75)	-11.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,547,276.31	41,547,276.31	5,710,209.03	51,334,431.03	(9,787,154.72)	-23.6%
PERS		3201-3202	10,725,395.03	10,725,395.03	2,604,562.37	11,631,636.48	(906,241.45)	-8.4%
OASDI/Medicare/Alternative		3301-3302	5,261,100.92	5,261,100.92	1,425,051.11	6,398,097.77	(1,136,996.85)	-21.6%
Health and Welfare Benefits		3401-3402	19,258,985.52	19,258,985.52	5,521,875.64	24,303,746.45	(5,044,760.93)	-26.2%
Unemployment Insurance		3501-3502	1,563,922.57	1,563,922.57	245,606.84	1,022,071.78	541,850.79	34.6%
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			78,356,680.35	78,356,680.35	15,507,304.99	94,689,983.51	(16,333,303.16)	-20.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,107,337.90	3,107,337.90	530,126.07	3,572,401.90	(465,064.00)	-15.0%
Books and Other Reference Materials		4200	1,092,000.00	1,092,000.00	452,724.48	1,318,467.21	(226,467.21)	-20.7%
Materials and Supplies		4300	109,353,019.80	104,994,797.70	1,549,221.92	23,256,405.62	81,738,392.08	77.8%
Noncapitalized Equipment		4400	1,568,013.29	1,568,013.29	116,851.19	3,605,324.72	(2,037,311.43)	-129.9%
Food		4700	0.00	0.00	0.00	3,300,500.00	(3,300,500.00)	New
TOTAL, BOOKS AND SUPPLIES			115,120,370.99	110,762,148.89	2,648,923.66	35,053,099.45	75,709,049.44	68.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,645,844.42	4,645,844.42	552,918.04	14,418,865.01	(9,773,020.59)	-210.4%
Travel and Conferences		5200	628,668.55	628,668.55	24,499.48	925,922.83	(297,254.28)	-47.3%
Dues and Memberships		5300	19,000.00	19,000.00	3,025.00	20,000.00	(1,000.00)	-5.3%
Insurance		5400-5450	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,280.00	99,280.00	42,275.23	339,280.00	(240,000.00)	-241.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,893,963.00	4,893,963.00	925,420.07	6,690,585.99	(1,796,622.99)	-36.7%
Transfers of Direct Costs		5710	566,141.76	566,141.76	64,456.44	716,425.01	(150,283.25)	-26.5%
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	116,529,787.20	112,181,565.11	5,657,687.16	33,434,364.54	78,747,200.57	70.2%
Communications		5900	10,996.00	10,996.00	479.35	48,775.06	(37,779.06)	-343.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,395,680.93	123,047,458.84	7,270,760.77	56,596,218.44	66,451,240.40	54.0%

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)
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	3,128.00	(3,128.00)	New
Buildings and Improvements of Buildings		6200	108,000.00	108,000.00	434,172.07	1,774,727.71	(1,666,727.71)	-1543.3%
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	895,250.00	895,250.00	0.00	987,477.00	(92,227.00)	-10.3%
Equipment Replacement		6500	375,000.00	375,000.00	0.00	340,000.00	35,000.00	9.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,378,250.00	1,378,250.00	434,172.07	3,105,332.71	(1,727,082.71)	-125.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,500,000.00	3,500,000.00	0.00	3,500,000.00	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)			3,500,000.00	3,500,000.00	0.00	3,500,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,571,375.03	14,571,375.03	0.00	10,434,959.99	4,136,415.04	28.4%
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			14,571,375.03	14,571,375.03	0.00	10,434,959.99	4,136,415.04	28.4%
TOTAL, EXPENDITURES			467,299,439.74	458,592,995.55	72,998,496.99	395,045,755.20	63,547,240.35	13.9%

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 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	111,900,168.40	111,900,168.40	59,294.00	107,212,716.95	(4,687,451.45)	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			111,900,168.40	111,900,168.40	59,294.00	107,212,716.95	(4,687,451.45)	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			111,900,168.40	111,900,168.40	59,294.00	107,212,716.95	4,687,451.45	-4.2%

Resource	Description	2021-22 Projected Year Totals
2600	Expanded Learning Opportunities Program	23,341,353.00
6266	Educator Effectiveness	10,399,875.00
6300	Lottery: Instructional Materials	1,810,650.97
6536	Special Ed: Dispute Prevention and Dispute	420,822.50
6537	Special Ed: Learning Recovery Support	1,893,700.49
6546	Mental Health-Related Services	1,940,035.48
7425	Expanded Learning Opportunities (ELO) Gra	5,492,468.78
7426	Expanded Learning Opportunities (ELO) Gra	1,980,027.93
8150	Ongoing & Major Maintenance Account (RM,	2,887,881.43
9010	Other Restricted Local	5,448,530.68
Total, Restricted Balance		<u>55,615,346.26</u>

Charter Schools Special Revenue Fund



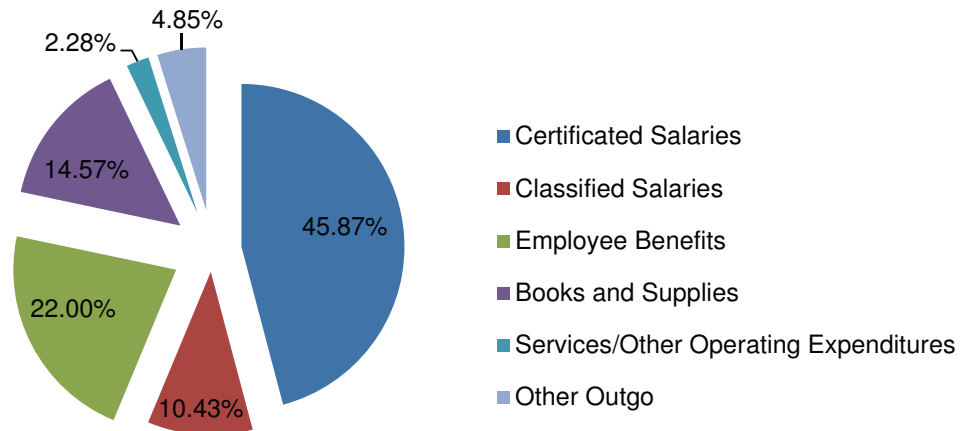
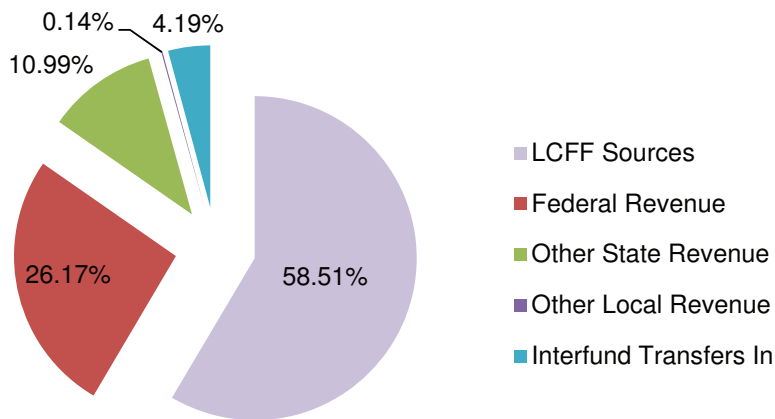
Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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 District projects ALA to have a positive fund balance of approximately \$1.97 million, which includes \$0.34 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 Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,205,363.00	4,205,363.00	826,838.00	3,863,642.00	(341,721.00)	-8.1%
2) Federal Revenue		8100-8299	1,632,286.76	1,632,286.76	94,752.29	1,728,174.46	95,887.70	5.9%
3) Other State Revenue		8300-8599	502,970.20	502,970.20	0.00	725,563.34	222,593.14	44.3%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	342.81	9,481.87	(518.13)	-5.2%
5) TOTAL, REVENUES			6,350,619.96	6,350,619.96	921,933.10	6,328,861.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,343,782.47	2,343,782.47	663,759.45	3,117,547.95	(773,765.48)	-33.0%
2) Classified Salaries		2000-2999	574,832.22	574,832.22	127,201.61	708,850.17	(134,017.95)	-23.3%
3) Employee Benefits		3000-3999	1,265,890.78	1,265,890.78	280,142.23	1,495,491.33	(229,600.55)	-18.1%
4) Books and Supplies		4000-4999	140,463.70	140,463.70	24,594.65	990,062.68	(849,598.98)	-604.9%
5) Services and Other Operating Expenditures		5000-5999	124,108.80	120,200.00	7,215.66	154,708.80	(34,508.80)	-28.7%
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	232,452.37	230,092.31	0.00	329,565.81	(99,473.50)	-43.2%
9) TOTAL, EXPENDITURES			4,681,530.34	4,675,261.48	1,102,913.60	6,796,226.74		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,669,089.62	1,675,358.48	(180,980.50)	(469,365.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	156,618.81	156,618.81	0.00	277,072.67	120,453.86	76.9%
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			156,618.81	156,618.81	0.00	277,072.67		

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)			1,825,708.43	1,831,977.29	(180,980.50)	(192,292.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,232,925.68	2,185,940.72		2,185,940.72	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)			2,232,925.68	2,185,940.72		2,185,940.72		
d) Other Restatements		9795	0.00	0.00		(26,397.00)	(26,397.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			2,232,925.68	2,185,940.72		2,159,543.72		
2) Ending Balance, June 30 (E + F1e)			4,058,634.11	4,017,918.01		1,967,251.32		
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) Restricted		9740	2,001,627.58	1,866,737.36		344,814.15		
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	2,057,006.53	2,151,180.65		1,622,437.17		
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	2,957,957.00	2,957,957.00	809,630.00	2,577,352.00	(380,605.00)	-12.9%
Education Protection Account State Aid - Current Year		8012	69,219.00	69,219.00	17,208.00	68,830.00	(389.00)	-0.6%
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	1,178,187.00	1,178,187.00	0.00	1,217,460.00	39,273.00	3.3%
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			4,205,363.00	4,205,363.00	826,838.00	3,863,642.00	(341,721.00)	-8.1%
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	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	74,176.22	74,176.22	0.00	122,484.02	48,307.80	65.1%
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	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 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	1,558,110.54	1,558,110.54	94,752.29	1,605,690.44	47,579.90	3.1%
TOTAL, FEDERAL REVENUE			1,632,286.76	1,632,286.76	94,752.29	1,728,174.46	95,887.70	5.9%
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	11,015.00	11,015.00	0.00	8,125.00	(2,890.00)	-26.2%
Lottery - Unrestricted and Instructional Materials		8560	71,680.00	71,680.00	0.00	79,759.14	8,079.14	11.3%
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	242,716.00	242,716.00	0.00	460,120.00	217,404.00	89.6%
TOTAL, OTHER STATE REVENUE			502,970.20	502,970.20	0.00	725,563.34	222,593.14	44.3%
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	10,000.00	10,000.00	860.94	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(518.13)	(518.13)	(518.13)	New
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			10,000.00	10,000.00	342.81	9,481.87	(518.13)	-5.2%
TOTAL, REVENUES			6,350,619.96	6,350,619.96	921,933.10	6,326,861.67		

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	2,110,955.06	2,110,955.06	569,716.02	2,337,055.54	(226,100.48)	-10.7%
Certificated Pupil Support Salaries		1200	86,103.17	86,103.17	43,027.14	152,076.35	(65,973.18)	-76.6%
Certificated Supervisors' and Administrators' Salaries		1300	146,724.24	146,724.24	51,016.29	165,704.04	(18,979.80)	-12.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	462,712.02	(462,712.02)	New
TOTAL, CERTIFICATED SALARIES			2,343,782.47	2,343,782.47	663,759.45	3,117,547.95	(773,765.48)	-33.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	135,588.52	135,588.52	20,191.58	186,086.49	(50,497.97)	-37.2%
Classified Support Salaries		2200	120,612.78	120,612.78	32,937.82	122,724.00	(2,111.22)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	8,882.26	8,882.26	13,895.65	20,118.14	(11,235.88)	-126.5%
Clerical, Technical and Office Salaries		2400	243,200.01	243,200.01	52,989.86	282,112.54	(38,912.53)	-16.0%
Other Classified Salaries		2900	66,548.65	66,548.65	7,186.70	97,809.00	(31,260.35)	-47.0%
TOTAL, CLASSIFIED SALARIES			574,832.22	574,832.22	127,201.61	708,850.17	(134,017.95)	-23.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	629,074.80	629,074.80	111,871.14	784,555.40	(155,480.60)	-24.7%
PERS		3201-3202	128,379.51	128,379.51	26,939.70	144,907.58	(16,528.07)	-12.9%
OASDI/Medicare/Alternative		3301-3302	76,021.42	76,021.42	18,600.64	94,891.14	(18,869.72)	-24.8%
Health and Welfare Benefits		3401-3402	396,516.43	396,516.43	118,572.40	450,767.45	(54,251.02)	-13.7%
Unemployment Insurance		3501-3502	35,898.62	35,898.62	4,158.35	20,369.76	15,528.86	43.3%
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			1,265,890.78	1,265,890.78	280,142.23	1,495,491.33	(229,600.55)	-18.1%
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	108,463.70	108,463.70	8,528.68	755,816.73	(647,353.03)	-596.8%
Noncapitalized Equipment		4400	32,000.00	32,000.00	16,065.97	234,245.95	(202,245.95)	-632.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,463.70	140,463.70	24,594.65	990,062.68	(849,598.98)	-604.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,000.00	11,000.00	0.00	16,000.00	(5,000.00)	-45.5%
Travel and Conferences		5200	14,500.00	14,500.00	1,648.00	14,500.00	0.00	0.0%
Dues and Memberships		5300	6,800.00	6,800.00	0.00	6,800.00	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	1,000.00	1,000.00	0.00	1,000.00	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	49,250.00	49,250.00	182.23	49,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,558.80	37,650.00	5,385.43	67,158.80	(29,508.80)	-78.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			124,108.80	120,200.00	7,215.66	154,708.80	(34,508.80)	-28.7%

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 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%
Lease Assets		6600	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	232,452.37	230,092.31	0.00	329,565.81	(99,473.50)	-43.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			232,452.37	230,092.31	0.00	329,565.81	(99,473.50)	-43.2%
TOTAL, EXPENDITURES			4,681,530.34	4,675,261.48	1,102,913.60	6,796,226.74		

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	156,618.81	156,618.81	0.00	277,072.67	120,453.86	76.9%
(a) TOTAL, INTERFUND TRANSFERS IN			156,618.81	156,618.81	0.00	277,072.67	120,453.86	76.9%
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 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)			156,618.81	156,618.81	0.00	277,072.67		

Resource	Description	2021/22 Projected Year Totals
2600	Expanded Learning Opportunities Program	104,196.00
6266	Educator Effectiveness	85,986.00
6300	Lottery: Instructional Materials	123,367.52
7311	Classified School Employee Professional Development Block	1,097.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	26,320.00
9010	Other Restricted Local	3,847.63
Total, Restricted Balance		<u>344,814.15</u>

Child Development Fund

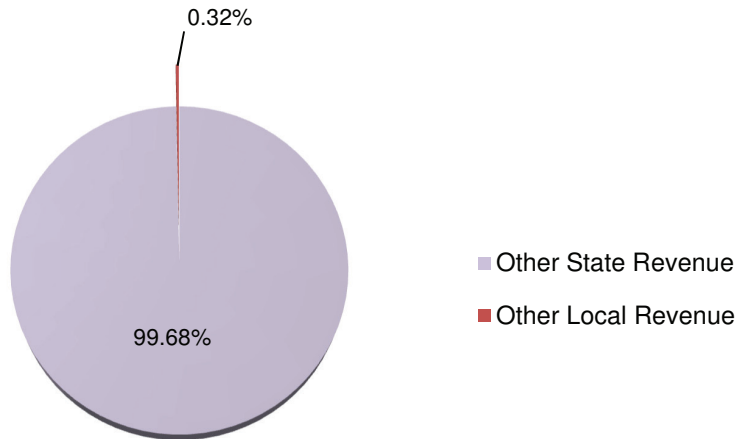


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

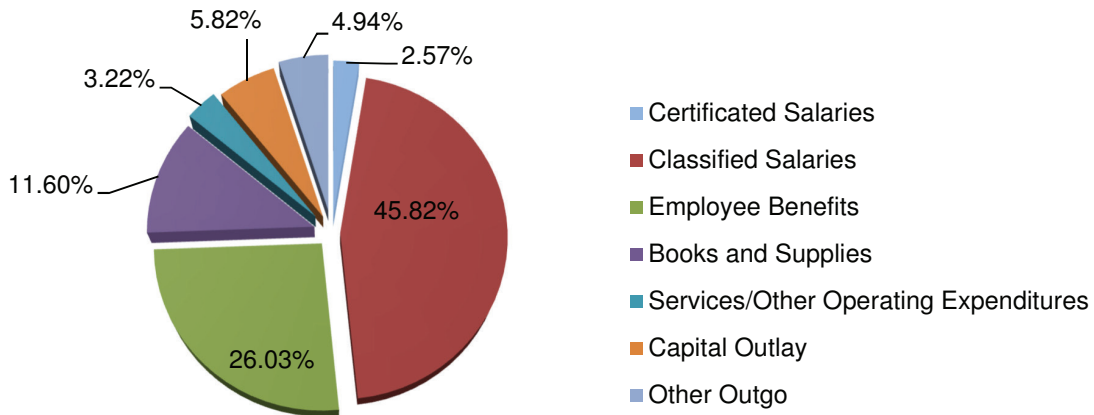
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$11.46 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 (74.42%). Total projected expenditures are \$11.45 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, 2022 (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	11,458,986.00	11,458,986.00	5,260,356.62	11,420,057.00	(38,929.00)	-0.3%
4) Other Local Revenue		8600-8799	41,000.00	41,000.00	4,073.56	36,241.27	(4,758.73)	-11.6%
5) TOTAL, REVENUES			11,499,986.00	11,499,986.00	5,264,430.18	11,456,298.27		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	299,652.12	299,652.12	113,639.57	293,834.28	5,817.84	1.9%
2) Classified Salaries		2000-2999	5,227,357.29	5,227,357.29	1,580,701.49	5,245,072.04	(17,714.75)	-0.3%
3) Employee Benefits		3000-3999	3,107,495.09	3,107,495.09	767,409.06	2,979,413.94	128,081.15	4.1%
4) Books and Supplies		4000-4999	1,614,703.68	1,614,703.68	66,837.42	1,327,721.38	286,982.30	17.8%
5) Services and Other Operating Expenditures		5000-5999	189,550.00	189,550.00	33,870.17	368,849.00	(179,299.00)	-94.6%
6) Capital Outlay		6000-6999	466,620.00	466,620.00	0.00	666,505.00	(199,885.00)	-42.8%
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	579,607.82	579,607.82	0.00	564,661.36	14,946.46	2.6%
9) TOTAL, EXPENDITURES			11,484,986.00	11,484,986.00	2,562,457.71	11,446,057.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	15,000.00	2,701,972.47	10,241.27		
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	2,701,972.47	10,241.27		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,228,736.45	1,243,717.52		1,243,717.52	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)			1,228,736.45	1,243,717.52		1,243,717.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,228,736.45	1,243,717.52		1,243,717.52		
2) Ending Balance, June 30 (E + F1e)			1,243,736.45	1,258,717.52		1,253,958.79		
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			1,243,736.45	1,253,958.79		1,253,958.79		
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	4,758.73		0.00		
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)
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	10,286,869.00	10,286,869.00	4,290,154.00	10,286,869.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,172,117.00	1,172,117.00	970,202.62	1,133,188.00	(38,929.00)	-3.3%
TOTAL, OTHER STATE REVENUE			11,458,986.00	11,458,986.00	5,260,356.62	11,420,057.00	(38,929.00)	-0.3%
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	21,000.00	21,000.00	2,859.29	21,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,758.73)	(4,758.73)	(4,758.73)	New
Fees and Contracts								
Child Development Parent Fees		8673	20,000.00	20,000.00	5,973.00	20,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,000.00	41,000.00	4,073.56	36,241.27	(4,758.73)	-11.6%
TOTAL, REVENUES			11,499,986.00	11,499,986.00	5,264,430.18	11,456,298.27		

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	42,748.48	60,221.35	(526.92)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	114,806.64	114,806.64	28,866.88	107,126.24	7,680.40	6.7%
Other Certificated Salaries		1900	125,151.05	125,151.05	42,024.21	126,486.69	(1,335.64)	-1.1%
TOTAL, CERTIFICATED SALARIES			299,652.12	299,652.12	113,639.57	293,834.28	5,817.84	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,580,123.19	4,580,123.19	1,432,864.45	4,666,050.49	(85,927.30)	-1.9%
Classified Support Salaries		2200	51,999.74	51,999.74	8,019.50	52,459.40	(459.66)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	210,090.00	210,090.00	62,648.96	221,937.49	(11,847.49)	-5.6%
Clerical, Technical and Office Salaries		2400	156,063.01	156,063.01	37,756.72	158,916.48	(2,853.47)	-1.8%
Other Classified Salaries		2900	229,081.35	229,081.35	39,411.86	145,708.18	83,373.17	36.4%
TOTAL, CLASSIFIED SALARIES			5,227,357.29	5,227,357.29	1,580,701.49	5,245,072.04	(17,714.75)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	898,427.27	898,427.27	206,211.58	889,978.01	8,449.26	0.9%
PERS		3201-3202	503,404.47	503,404.47	107,912.76	473,420.89	29,983.58	6.0%
OASDI/Medicare/Alternative		3301-3302	219,338.62	219,338.62	54,944.53	210,100.36	9,238.26	4.2%
Health and Welfare Benefits		3401-3402	1,418,342.48	1,418,342.48	389,391.31	1,377,751.18	40,591.30	2.9%
Unemployment Insurance		3501-3502	67,982.25	67,982.25	8,948.88	28,163.50	39,818.75	58.6%
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			3,107,495.09	3,107,495.09	767,409.06	2,979,413.94	128,081.15	4.1%
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	1,598,203.68	1,598,203.68	62,978.65	1,269,575.48	328,628.20	20.6%
Noncapitalized Equipment		4400	16,500.00	16,500.00	3,858.77	58,145.90	(41,645.90)	-252.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,614,703.68	1,614,703.68	66,837.42	1,327,721.38	286,982.30	17.8%

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	0.00	90,000.00	(75,000.00)	-500.0%
Travel and Conferences		5200	27,350.00	27,350.00	935.01	27,749.00	(399.00)	-1.5%
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	4,500.00	4,500.00	0.00	4,500.00	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	6,200.00	6,200.00	4.16	6,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	133,500.00	133,500.00	31,818.71	237,400.00	(103,900.00)	-77.8%
Communications		5900	1,500.00	1,500.00	62.29	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,550.00	189,550.00	33,870.17	368,849.00	(179,299.00)	-94.6%
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	466,620.00	466,620.00	0.00	599,070.00	(132,450.00)	-28.4%
Equipment		6400	0.00	0.00	0.00	67,435.00	(67,435.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,620.00	466,620.00	0.00	666,505.00	(199,885.00)	-42.8%
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	579,607.82	579,607.82	0.00	564,661.36	14,946.46	2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			579,607.82	579,607.82	0.00	564,661.36	14,946.46	2.6%
TOTAL, EXPENDITURES			11,484,986.00	11,484,986.00	2,562,457.71	11,446,057.00		

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								
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 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	2021/22 Projected Year Totals
5058	Child Development: Coronavirus Response and Relief Suppl	237,037.50
6130	Child Development: Center-Based Reserve Account	1,016,921.29
Total, Restricted Balance		<u>1,253,958.79</u>

Cafeteria Special Revenue Fund

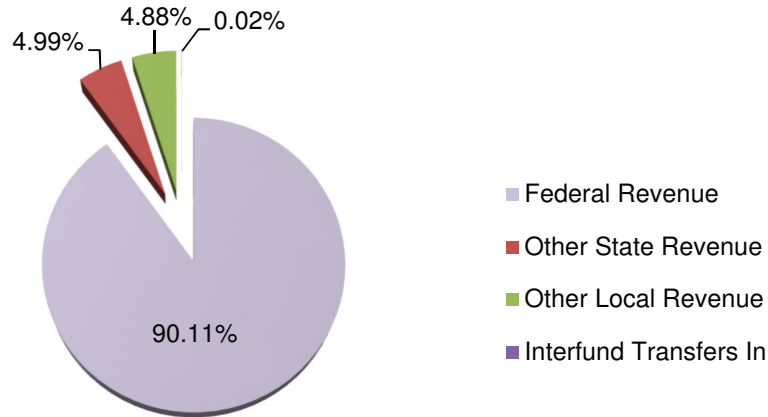


Artwork created by a Santa Ana Unified School District - 6th grade student.

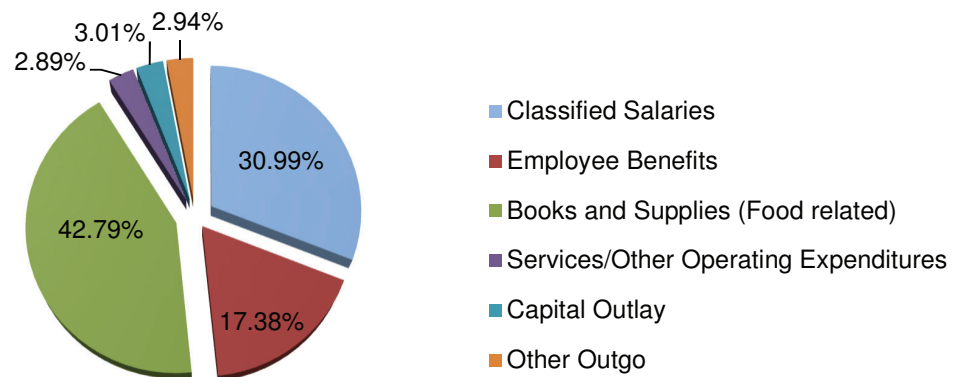
Cafeteria Special Revenue Fund (13)



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 (90.11%). Total projected revenue is \$40.40 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (48.37%). Total projected expenditures are \$39.75 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$639 thousand less than its anticipated revenue by June 30, 2022 (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	32,706,000.00	32,706,000.00	10,722,518.19	36,406,000.00	3,700,000.00	11.3%
3) Other State Revenue		8300-8599	2,017,000.00	2,017,000.00	568,096.24	2,017,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,913,000.00	1,913,000.00	242,503.45	1,967,868.96	54,868.96	2.9%
5) TOTAL, REVENUES			36,636,000.00	36,636,000.00	11,533,117.88	40,390,868.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,716,791.00	12,716,791.00	3,094,133.46	12,317,357.31	399,433.69	3.1%
3) Employee Benefits		3000-3999	6,867,273.00	6,867,273.00	1,729,735.65	6,910,743.24	(43,470.24)	-0.6%
4) Books and Supplies		4000-4999	15,340,100.00	15,340,100.00	6,209,904.10	17,010,800.00	(1,670,700.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	833,675.00	833,675.00	339,565.67	1,148,925.00	(315,250.00)	-37.8%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	534,734.28	1,195,324.34	(995,324.34)	-497.7%
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	1,144,100.10	1,144,100.10	0.00	1,168,636.06	(24,535.96)	-2.1%
9) TOTAL, EXPENDITURES			37,101,939.10	37,101,939.10	11,908,073.16	39,751,785.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(465,939.10)	(465,939.10)	(374,955.28)	639,083.01		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		

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)			(455,939.10)	(455,939.10)	(374,955.28)	649,083.01		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,726,634.75	11,959,777.23		11,959,777.23	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)			12,726,634.75	11,959,777.23		11,959,777.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,726,634.75	11,959,777.23		11,959,777.23		
2) Ending Balance, June 30 (E + F1e)			12,270,695.65	11,503,838.13		12,608,860.24		
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	12,270,695.65	11,488,707.09		12,608,860.24		
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	15,131.04		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	30,906,000.00	30,906,000.00	9,637,346.01	33,506,000.00	2,600,000.00	8.4%
Donated Food Commodities		8221	1,800,000.00	1,800,000.00	1,085,172.18	2,900,000.00	1,100,000.00	61.1%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,706,000.00	32,706,000.00	10,722,518.19	36,406,000.00	3,700,000.00	11.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,017,000.00	2,017,000.00	568,096.24	2,017,000.00	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			2,017,000.00	2,017,000.00	568,096.24	2,017,000.00	0.00	0.0%
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	620,000.00	620,000.00	95,894.78	620,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	11,786.71	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(15,131.04)	(15,131.04)	(15,131.04)	New
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	1,200,000.00	1,200,000.00	149,953.00	1,270,000.00	70,000.00	5.8%
TOTAL, OTHER LOCAL REVENUE			1,913,000.00	1,913,000.00	242,503.45	1,967,868.96	54,868.96	2.9%
TOTAL, REVENUES			36,636,000.00	36,636,000.00	11,533,117.88	40,390,868.96		

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	10,652,395.00	10,652,395.00	2,589,582.80	10,320,317.31	332,077.69	3.1%
Classified Supervisors' and Administrators' Salaries		2300	1,992,477.00	1,992,477.00	460,343.25	1,840,400.00	152,077.00	7.6%
Clerical, Technical and Office Salaries		2400	71,919.00	71,919.00	44,207.41	156,640.00	(84,721.00)	-117.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,716,791.00	12,716,791.00	3,094,133.46	12,317,357.31	399,433.69	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,408,193.00	2,408,193.00	621,480.79	2,475,659.00	(67,466.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	896,721.00	896,721.00	217,488.65	873,637.86	23,083.14	2.6%
Health and Welfare Benefits		3401-3402	3,405,958.00	3,405,958.00	874,627.86	3,499,148.00	(93,190.00)	-2.7%
Unemployment Insurance		3501-3502	156,401.00	156,401.00	16,138.35	62,298.38	94,102.62	60.2%
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			6,867,273.00	6,867,273.00	1,729,735.65	6,910,743.24	(43,470.24)	-0.6%
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	365,000.00	365,000.00	188,960.98	687,000.00	(322,000.00)	-88.2%
Noncapitalized Equipment		4400	105,000.00	105,000.00	7,211.78	283,700.00	(178,700.00)	-170.2%
Food		4700	14,870,100.00	14,870,100.00	6,013,731.34	16,040,100.00	(1,170,000.00)	-7.9%
TOTAL, BOOKS AND SUPPLIES			15,340,100.00	15,340,100.00	6,209,904.10	17,010,800.00	(1,670,700.00)	-10.9%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,000.00	10,000.00	5,562.51	22,250.00	(12,250.00)	-122.5%
Travel and Conferences		5200	7,000.00	7,000.00	2,910.00	12,000.00	(5,000.00)	-71.4%
Dues and Memberships		5300	4,000.00	4,000.00	210.00	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	135,500.00	135,500.00	6,162.29	122,500.00	13,000.00	9.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	550,000.00	550,000.00	201,325.84	736,000.00	(186,000.00)	-33.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,825.00)	(11,825.00)	(20,602.20)	(11,825.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	136,300.00	136,300.00	143,997.23	261,300.00	(125,000.00)	-91.7%
Communications		5900	2,700.00	2,700.00	0.00	2,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			833,675.00	833,675.00	339,565.67	1,148,925.00	(315,250.00)	-37.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	13,241.00	13,241.00	(13,241.00)	New
Equipment		6400	200,000.00	200,000.00	521,493.28	1,182,083.34	(982,083.34)	-491.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	534,734.28	1,195,324.34	(995,324.34)	-497.7%
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	1,144,100.10	1,144,100.10	0.00	1,168,636.06	(24,535.96)	-2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,144,100.10	1,144,100.10	0.00	1,168,636.06	(24,535.96)	-2.1%
TOTAL, EXPENDITURES			37,101,939.10	37,101,939.10	11,908,073.16	39,751,785.95		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	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 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)			10,000.00	10,000.00	0.00	10,000.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	12,608,860.23
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		<u>12,608,860.24</u>

Deferred Maintenance Fund

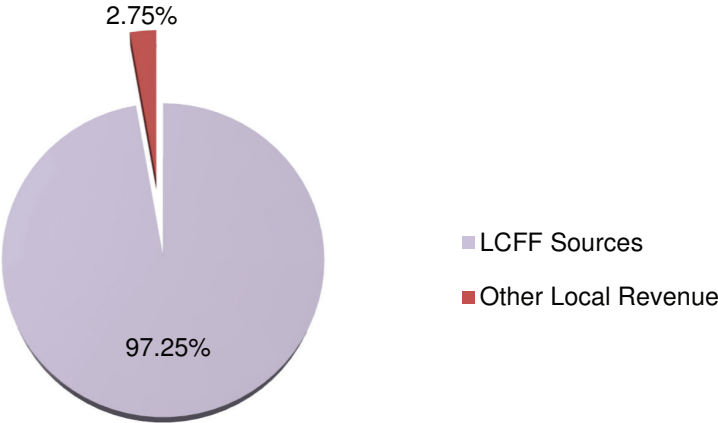


Artwork created by a Santa Ana Unified School District student from Madison Elementary School.

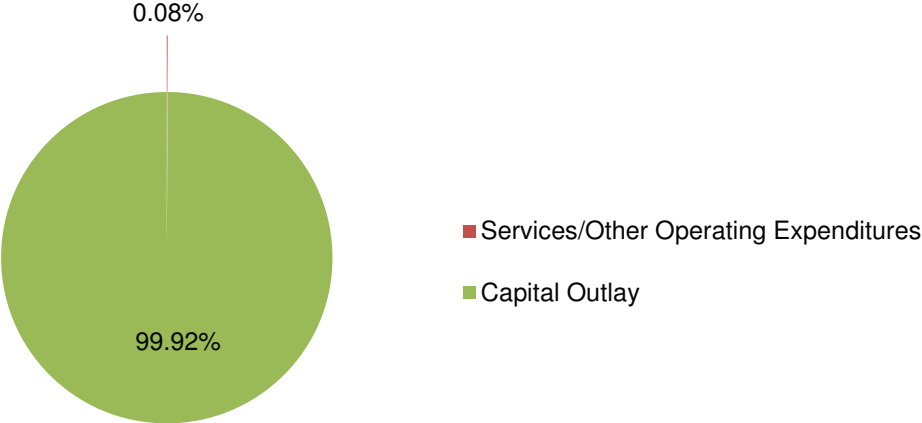
Deferred Maintenance Fund (14)



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.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures and Capital Outlay represent the only expense categories budgeted at this time. Total projected expenditures are \$2.80 million.



The projected fund balance of \$2.27 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	60,000.00	60,000.00	(1,717.14)	56,609.97	(3,390.03)	-5.7%
5) TOTAL, REVENUES			2,060,000.00	2,060,000.00	(1,717.14)	2,056,609.97		
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	2,300.00	2,300.00	185.91	2,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,060,500.00	2,060,500.00	107,559.20	2,794,597.13	(734,097.13)	-35.6%
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			2,062,800.00	2,062,800.00	107,745.11	2,796,897.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,800.00)	(2,800.00)	(109,462.25)	(740,287.16)		
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)			(2,800.00)	(2,800.00)	(109,462.25)	(740,287.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,258,593.81	3,006,933.30		3,006,933.30	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)			2,258,593.81	3,006,933.30		3,006,933.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,258,593.81	3,006,933.30		3,006,933.30		
2) Ending Balance, June 30 (E + F1e)			2,255,793.81	3,004,133.30		2,266,646.14		
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	2,255,793.81	3,004,133.30		2,266,646.14		
Maintenance Projects	0000	9780				2,149,462.86		
Turf Projects	0000	9780				117,183.28		
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								
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	60,000.00	60,000.00	1,672.89	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,390.03)	(3,390.03)	(3,390.03)	New
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			60,000.00	60,000.00	(1,717.14)	56,609.97	(3,390.03)	-5.7%
TOTAL, REVENUES			2,060,000.00	2,060,000.00	(1,717.14)	2,056,609.97		

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	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	2,300.00	2,300.00	185.91	2,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,300.00	2,300.00	185.91	2,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	1,000,000.00	1,000,000.00	2,185.00	1,502,853.18	(502,853.18)	-50.3%
Buildings and Improvements of Buildings		6200	1,060,500.00	1,060,500.00	105,374.20	1,291,743.95	(231,243.95)	-21.8%
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,060,500.00	2,060,500.00	107,559.20	2,794,597.13	(734,097.13)	-35.6%
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			2,062,800.00	2,062,800.00	107,745.11	2,796,897.13		

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 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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Other than Capital Outlay Projects

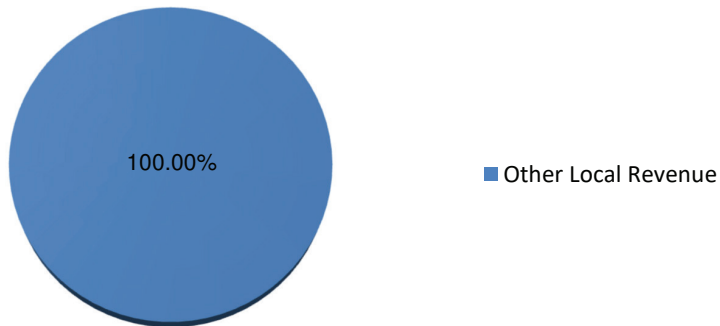


Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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	8,000.00	8,000.00	(920.57)	5,530.26	(2,469.74)	-30.9%
5) TOTAL, REVENUES			8,000.00	8,000.00	(920.57)	5,530.26		
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)			8,000.00	8,000.00	(920.57)	5,530.26		
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)			8,000.00	8,000.00	(920.57)	5,530.26		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,237,445.07	1,230,352.45		1,230,352.45	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)			1,237,445.07	1,230,352.45		1,230,352.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,237,445.07	1,230,352.45		1,230,352.45		
2) Ending Balance, June 30 (E + F1e)			1,245,445.07	1,238,352.45		1,235,882.71		
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) Restricted			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	1,245,445.07	1,238,352.45		1,235,882.71		
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	8,000.00	8,000.00	1,549.17	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,469.74)	(2,469.74)	(2,469.74)	New
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	(920.57)	5,530.26	(2,469.74)	-30.9%
TOTAL, REVENUES			8,000.00	8,000.00	(920.57)	5,530.26		
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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Postemployment Benefits



Artwork created by a Santa Ana Unified School District student from Santa Ana High 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 \$332 thousand in fiscal year 2021-22.

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	3,000.00	3,000.00	(246.35)	2,339.06	(660.94)	-22.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	(246.35)	2,339.06		
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)			3,000.00	3,000.00	(246.35)	2,339.06		
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)			3,000.00	3,000.00	(246.35)	2,339.06		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	332,574.86	329,261.49		329,261.49	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)			332,574.86	329,261.49		329,261.49		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,574.86	329,261.49		329,261.49		
2) Ending Balance, June 30 (E + F1e)			335,574.86	332,261.49		331,600.55		
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	335,574.86	332,261.49		331,600.55		
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	3,000.00	3,000.00	414.59	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(660.94)	(660.94)	(660.94)	New
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	(246.35)	2,339.06	(660.94)	-22.0%
TOTAL, REVENUES			3,000.00	3,000.00	(246.35)	2,339.06		
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		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Building Fund



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

Building Fund (21)

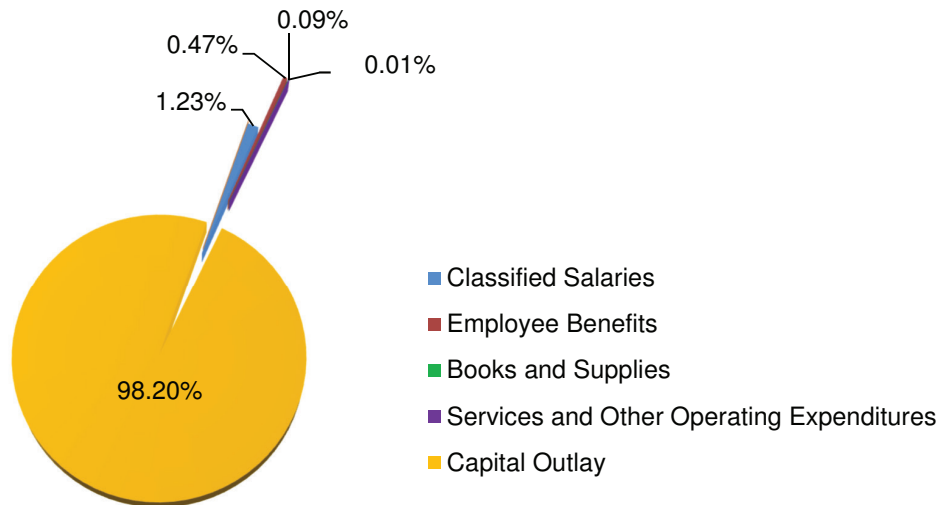


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

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. Series B in the amount of \$78.6 million was received January 2021.

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 2021-22:

Type of Project	Location	Budget Amount
Modernization	Various Locations	\$22.9 million
Renovation	Various Locations	\$13.7 million
P2P	Jefferson Elementary	\$22.1 million
Sports Complex	Saddleback HS	\$3.4 million
Career Tech Education	Valley & Saddleback HS	\$0.96 million
General Operations	Various Locations	\$1.1 million



The projected fund balance of \$15.78 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	500,000.00	500,000.00	(67,248.86)	312,261.25	(187,738.75)	-37.5%
5) TOTAL REVENUES			500,000.00	500,000.00	(67,248.86)	312,261.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	816,647.77	816,647.77	182,458.41	803,426.04	13,221.73	1.6%
3) Employee Benefits		3000-3999	349,196.12	349,196.12	70,568.53	306,309.55	42,886.57	12.3%
4) Books and Supplies		4000-4999	0.00	0.00	2,920.25	5,840.52	(5,840.52)	New
5) Services and Other Operating Expenditures		5000-5999	56,875.00	56,875.00	32,238.94	56,875.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,000,000.00	3,000,000.00	10,569,232.15	64,043,966.48	(61,043,966.48)	-2034.8%
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			4,222,718.89	4,222,718.89	10,857,418.28	65,216,417.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,722,718.89)	(3,722,718.89)	(10,924,667.14)	(64,904,156.34)		
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)			(3,722,718.89)	(3,722,718.89)	(10,924,667.14)	(64,904,156.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,149,929.98	80,687,998.97		80,687,998.97	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)			74,149,929.98	80,687,998.97		80,687,998.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,149,929.98	80,687,998.97		80,687,998.97		
2) Ending Balance, June 30 (E + F1e)			70,427,211.09	76,965,280.08		15,783,842.63		
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	70,427,211.09	76,965,280.08		15,783,842.63		
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								
Other		8618	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		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
Leases and Rentals		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8625	500,000.00	500,000.00	120,489.89	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8629	0.00	0.00	(187,738.75)	(187,738.75)	(187,738.75)	New
Other Local Revenue								
All Other Local Revenue		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8650	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	500,000.00	(67,248.86)	312,261.25	(187,738.75)	-37.5%
TOTAL, REVENUES			500,000.00	500,000.00	(67,248.86)	312,261.25		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	626,092.57	626,092.57	142,062.13	612,998.04	13,094.53	2.1%
Clerical, Technical and Office Salaries		2400	190,555.20	190,555.20	40,396.28	190,428.00	127.20	0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			816,647.77	816,647.77	182,458.41	803,426.04	13,221.73	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	187,094.00	187,094.00	41,712.58	184,064.95	3,029.05	1.6%
OASDI/Medicare/Alternative		3301-3302	62,473.53	62,473.53	13,910.17	61,448.69	1,024.84	1.6%
Health and Welfare Benefits		3401-3402	89,583.83	89,583.83	13,975.30	56,778.95	32,804.88	36.6%
Unemployment Insurance		3501-3502	10,044.76	10,044.76	970.48	4,016.96	6,027.80	60.0%
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			349,196.12	349,196.12	70,568.53	306,309.55	42,886.57	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	2,920.25	5,840.52	(5,840.52)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	2,920.25	5,840.52	(5,840.52)	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	56,875.00	56,875.00	32,238.94	56,875.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,875.00	56,875.00	32,238.94	56,875.00	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	9,245.60	38,669.27	(38,669.27)	New
Land Improvements		6170	0.00	0.00	16,428.00	16,428.00	(16,428.00)	New
Buildings and Improvements of Buildings		6200	3,000,000.00	3,000,000.00	10,543,558.55	63,988,869.21	(60,988,869.21)	-2033.0%
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000,000.00	3,000,000.00	10,569,232.15	64,043,966.48	(61,043,966.48)	-2034.8%
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			4,222,718.89	4,222,718.89	10,857,418.28	65,216,417.59		

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 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	2021/22 Projected Year Totals
9010	Other Restricted Local	15,783,842.63
Total, Restricted Balance		<u>15,783,842.63</u>

Capital Facilities Fund



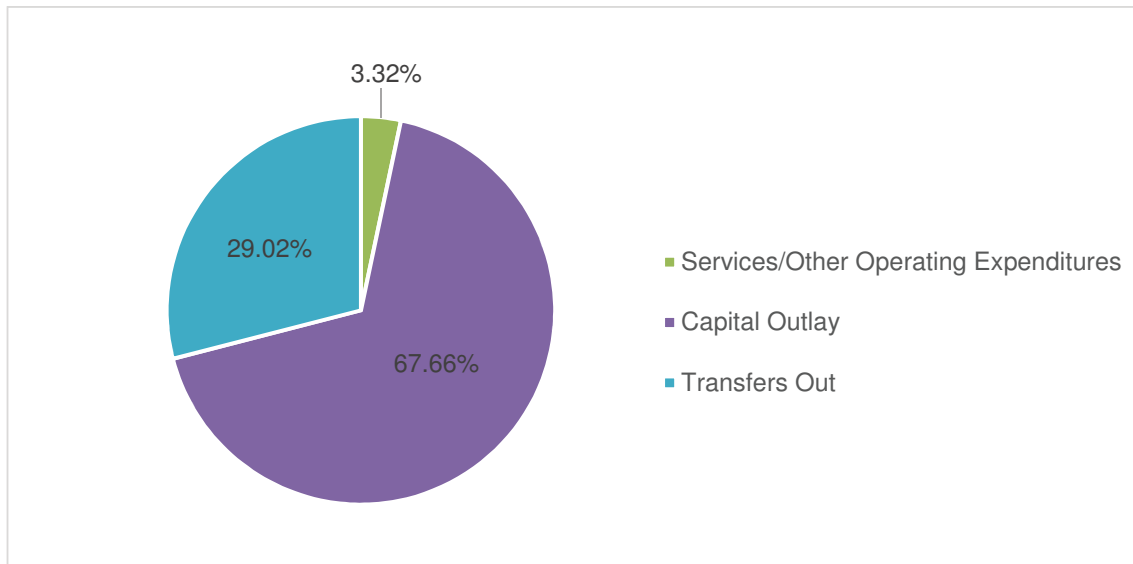
Artwork created by a Santa Ana Unified School District student from Santa Ana High School.

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 \$7.39 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$4.08 million. In addition, the Capital Facilities Fund of \$1.67 million is utilized to retire both principal and interest on the 2016 Lease Purchase Loan debt service.



There is a projected fund balance of \$32.75 million that is reserved for legally restricted facility projects (\$13.32 million), developer fees (\$16.73 million), and City of Santa Ana Redevelopment (\$2.70 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	7,443,933.00	7,443,933.00	1,419,207.74	7,391,750.42	(52,182.58)	-0.7%
5) TOTAL REVENUES			7,443,933.00	7,443,933.00	1,419,207.74	7,391,750.42		
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	166,000.00	166,000.00	17,307.91	190,875.00	(24,875.00)	-15.0%
6) Capital Outlay		6000-6999	3,016,314.00	3,016,314.00	65,151.62	3,886,744.26	(870,430.26)	-28.9%
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			3,182,314.00	3,182,314.00	82,459.53	4,077,619.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,261,619.00	4,261,619.00	1,336,748.21	3,314,131.16		
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	1,666,968.17	1,666,968.17	0.00	1,666,968.17	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			(1,666,968.17)	(1,666,968.17)	0.00	(1,666,968.17)		

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)			2,594,650.83	2,594,650.83	1,336,748.21	1,647,162.99		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,947,261.40	31,100,335.48		31,100,335.48	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)			24,947,261.40	31,100,335.48		31,100,335.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,947,261.40	31,100,335.48		31,100,335.48		
2) Ending Balance, June 30 (E + F1e)			27,541,912.23	33,694,986.31		32,747,498.47		
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	12,162,050.23	14,217,318.46		13,322,013.20		
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	15,379,862.00	19,477,667.85		19,425,485.27		
Community Redevelopment Funds	0000	9780				16,728,903.67		
City of Santa Ana Redevelopment Funds	0000	9780				2,696,581.60		
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	4,743,933.00	4,743,933.00	0.00	4,743,933.00	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	200,000.00	200,000.00	41,646.30	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(52,182.58)	(52,182.58)	(52,182.58)	New
Fees and Contracts Mitigation/Developer Fees		8681	2,500,000.00	2,500,000.00	1,429,744.02	2,500,000.00	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			7,443,933.00	7,443,933.00	1,419,207.74	7,391,750.42	(52,182.58)	-0.7%
TOTAL, REVENUES			7,443,933.00	7,443,933.00	1,419,207.74	7,391,750.42		

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	166,000.00	166,000.00	17,307.91	190,875.00	(24,875.00)	-15.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,000.00	166,000.00	17,307.91	190,875.00	(24,875.00)	-15.0%

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	3,016,314.00	3,016,314.00	65,151.62	3,886,744.26	(870,430.26)	-28.9%
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	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,016,314.00	3,016,314.00	65,151.62	3,886,744.26	(870,430.26)	-28.9%
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			3,182,314.00	3,182,314.00	82,459.53	4,077,619.26		

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	1,666,968.17	1,666,968.17	0.00	1,666,968.17	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,666,968.17	1,666,968.17	0.00	1,666,968.17	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 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)			(1,666,968.17)	(1,666,968.17)	0.00	(1,666,968.17)		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	13,322,013.20
Total, Restricted Balance		<u>13,322,013.20</u>

County School Facilities Fund



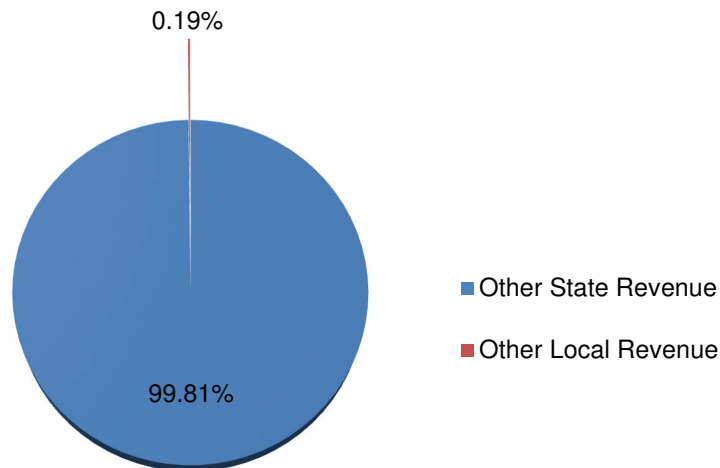
Artwork created by a Santa Ana Unified School District student from Santa Ana High School.

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. The revenue of \$7.35 million from the State OPSC will be utilized for Valley CTE Auto project (\$3.00 million), Valley CTE Culinary project (\$3.00 million), and Century CTE project (\$1.35 million). There is \$1.5 thousand budgeted for interest and costs as well as \$0.59 million in capital outlay expense.

- \$0.26 million is for CTE Autotech at Valley High School
- \$0.27 million is for CTE Culinary at Valley High School
- \$0.06 million is for P2P at Muir Elementary



The projected fund balance of approximately \$7.27 million is reserved for future legally restricted projects, i.e. Valley CTE Auto project, Valley CTE Culinary project, and Century CTE project.

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	7,345,256.00	7,345,256.00	7,345,256.00	New
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	4,337.56	13,845.36	(1,154.64)	-7.7%
5) TOTAL REVENUES			15,000.00	15,000.00	7,349,593.56	7,359,101.36		
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	1,500.00	1,500.00	609.28	1,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	591,593.70	(591,593.70)	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			1,500.00	1,500.00	609.28	593,093.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,500.00	13,500.00	7,348,984.28	6,766,007.66		
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)			13,500.00	13,500.00	7,348,984.28	6,766,007.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	447,535.03	502,132.17		502,132.17	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)			447,535.03	502,132.17		502,132.17		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,535.03	502,132.17		502,132.17		
2) Ending Balance, June 30 (E + F1e)			461,035.03	515,632.17		7,268,139.83		
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			461,035.03	514,477.53		7,268,139.83		
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	1,154.64		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	7,345,256.00	7,345,256.00	7,345,256.00	New
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	7,345,256.00	7,345,256.00	7,345,256.00	New
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	15,000.00	15,000.00	5,492.20	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,154.64)	(1,154.64)	(1,154.64)	New
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			15,000.00	15,000.00	4,337.56	13,845.36	(1,154.64)	-7.7%
TOTAL REVENUES			15,000.00	15,000.00	7,349,593.56	7,359,101.36		

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	1,500.00	1,500.00	609.28	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	609.28	1,500.00	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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	591,593.70	(591,593.70)	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	591,593.70	(591,593.70)	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								
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			1,500.00	1,500.00	609.28	593,093.70		

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 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	2021/22 Projected Year Totals
7710	State School Facilities Projects	7,268,139.83
Total, Restricted Balance		<u>7,268,139.83</u>

Special Reserve Fund for
Capital Outlay Projects



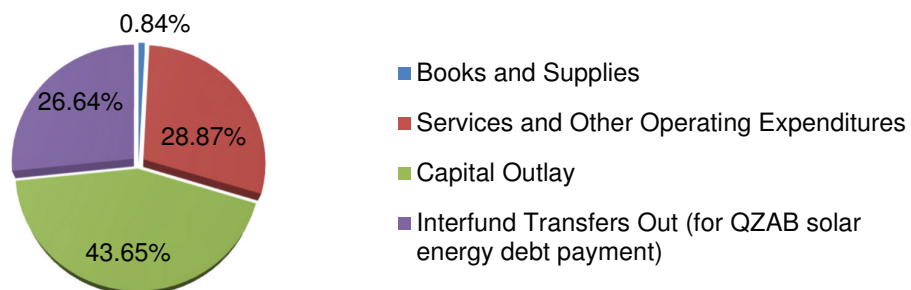
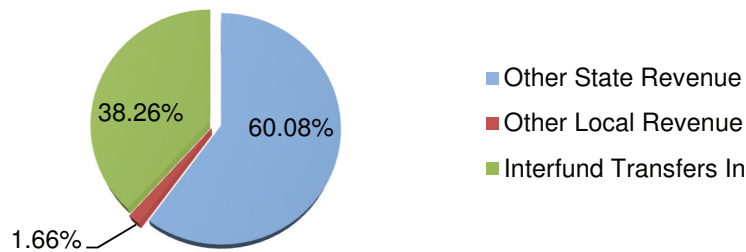
Artwork created by a Santa Ana Unified School District Student.

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	\$0.24 million for miscellaneous architects and consultants and \$.01 million in other services.
QZAB Solar	\$1.44 million is allocated to service QZAB Solar debt; and \$75K is budgeted for a contract with SunPower.
California Solar Initiative	\$1.1 million is allocated to fund architectural services at the following sites; Carver, Garfield, King and Washington elementary schools.
Emergency Repair Program	\$0.56 million is for miscellaneous architects and consultant contracts.
Kitchen Remodeling	\$0.08 million is budgeted for the kitchen project at Saddleback high school.



The projected fund balance of approximately \$6.20 million is reserved for legal restricted projects (\$1.09 million), future capital outlay projects (\$1.06 million), QZAB Solar Energy debt payments (\$3.22 million), and California Solar Initiative projects (\$1.92 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	1,936,377.88	1,936,377.88	2,238,558.54	2,238,558.54	302,180.66	15.6%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	(3,912.13)	61,975.42	(18,024.58)	-22.5%
5) TOTAL REVENUES			2,016,377.88	2,016,377.88	2,234,646.41	2,300,533.96		
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	45,321.60	(45,321.60)	New
5) Services and Other Operating Expenditures		5000-5999	775,000.00	775,000.00	94,062.80	1,565,486.22	(790,486.22)	-102.0%
6) Capital Outlay		6000-6999	1,795,173.88	1,795,173.88	(4,034.43)	2,367,060.35	(571,886.47)	-31.9%
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			2,570,173.88	2,570,173.88	90,028.37	3,977,868.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(553,796.00)	(553,796.00)	2,144,618.04	(1,677,334.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,425,379.00	1,425,379.00	1,425,379.00	1,425,379.00	0.00	0.0%
b) Transfers Out		7600-7629	1,444,684.00	1,444,684.00	1,444,684.00	1,444,684.00	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			(19,305.00)	(19,305.00)	(19,305.00)	(19,305.00)		

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)			(573,101.00)	(573,101.00)	2,125,313.04	(1,696,639.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,982,773.22	8,990,743.77		8,990,743.77	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)			6,982,773.22	8,990,743.77		8,990,743.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,982,773.22	8,990,743.77		8,990,743.77		
2) Ending Balance, June 30 (E + F1e)			6,409,672.22	8,417,642.77		7,294,104.56		
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	25,626.96	1,120,110.03		1,091,162.69		
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	6,384,045.26	7,297,532.74		6,202,941.87		
Future capital projects	0000	9780				1,058,272.79		
QZAB solar energy	0000	9780				3,223,568.67		
California solar initiative	0000	9780				1,921,100.41		
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	1,936,377.88	1,936,377.88	2,238,558.54	2,238,558.54	302,180.66	15.6%
TOTAL, OTHER STATE REVENUE			1,936,377.88	1,936,377.88	2,238,558.54	2,238,558.54	302,180.66	15.6%
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	80,000.00	80,000.00	14,112.45	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(18,024.58)	(18,024.58)	(18,024.58)	New
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			80,000.00	80,000.00	(3,912.13)	61,975.42	(18,024.58)	-22.5%
TOTAL REVENUES			2,016,377.88	2,016,377.88	2,234,646.41	2,300,533.96		

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	11,281.81	(11,281.81)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	34,039.79	(34,039.79)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	45,321.60	(45,321.60)	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	75,000.00	75,000.00	4,922.09	75,000.00	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	700,000.00	700,000.00	89,140.71	1,490,486.22	(790,486.22)	-112.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			775,000.00	775,000.00	94,062.80	1,565,486.22	(790,486.22)	-102.0%

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	90,932.00	(90,932.00)	New
Buildings and Improvements of Buildings		6200	1,795,173.88	1,795,173.88	(4,034.43)	2,209,128.35	(413,954.47)	-23.1%
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	67,000.00	(67,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,795,173.88	1,795,173.88	(4,034.43)	2,367,060.35	(571,886.47)	-31.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	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			2,570,173.88	2,570,173.88	90,028.37	3,977,868.17		

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	1,425,379.00	1,425,379.00	1,425,379.00	1,425,379.00	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			1,425,379.00	1,425,379.00	1,425,379.00	1,425,379.00	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	1,444,684.00	1,444,684.00	1,444,684.00	1,444,684.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,444,684.00	1,444,684.00	1,444,684.00	1,444,684.00	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 Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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)			(19,305.00)	(19,305.00)	(19,305.00)	(19,305.00)		

Resource	Description	2021/22 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	1,091,162.69
Total, Restricted Balance		<u>1,091,162.69</u>

Capital Project Fund for Blended Component Units

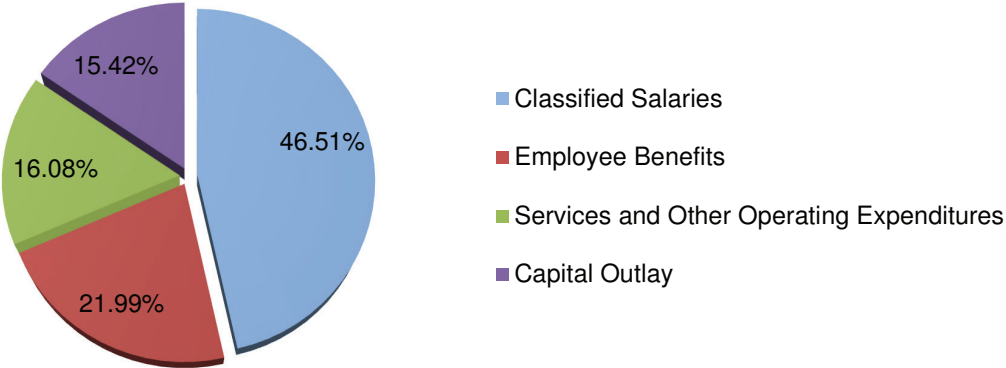


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

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 expenditures are \$0.23 million.



The projected fund balance of \$0.41 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	4,800.00	4,800.00	17,524.53	21,447.58	16,647.58	346.8%
5) TOTAL REVENUES			4,800.00	4,800.00	17,524.53	21,447.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,226.46	97,226.46	25,977.00	105,552.00	(8,325.54)	-8.6%
3) Employee Benefits		3000-3999	49,307.90	49,307.90	12,342.67	49,917.92	(610.02)	-1.2%
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	2,448.00	2,448.00	6,167.03	36,489.00	(34,041.00)	-1390.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	35,000.00	(35,000.00)	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			148,982.36	148,982.36	44,486.70	226,958.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(144,182.36)	(144,182.36)	(26,962.17)	(205,511.34)		
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)			(144,182.36)	(144,182.36)	(26,962.17)	(205,511.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	549,527.89	619,319.70		619,319.70	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)			549,527.89	619,319.70		619,319.70		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,527.89	619,319.70		619,319.70		
2) Ending Balance, June 30 (E + F1e)			405,345.53	475,137.34		413,808.36		
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			405,345.53	473,862.92		413,808.36		
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	1,274.42		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	4,800.00	4,800.00	876.95	4,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,274.42)	(1,274.42)	(1,274.42)	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	17,922.00	17,922.00	17,922.00	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			4,800.00	4,800.00	17,524.53	21,447.58	16,647.58	346.8%
TOTAL REVENUES			4,800.00	4,800.00	17,524.53	21,447.58		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,226.46	97,226.46	25,977.00	105,552.00	(8,325.54)	-8.6%
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			97,226.46	97,226.46	25,977.00	105,552.00	(8,325.54)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,274.58	22,274.58	5,951.34	24,181.96	(1,907.38)	-8.6%
OASDI/Medicare/Alternative		3301-3302	7,437.82	7,437.82	1,970.45	8,074.72	(636.90)	-8.6%
Health and Welfare Benefits		3401-3402	18,399.61	18,399.61	4,283.37	17,133.48	1,266.13	6.9%
Unemployment Insurance		3501-3502	1,195.89	1,195.89	137.51	527.76	668.13	55.9%
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			49,307.90	49,307.90	12,342.67	49,917.92	(610.02)	-1.2%
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	2,448.00	2,448.00	6,167.03	36,489.00	(34,041.00)	-1390.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,448.00	2,448.00	6,167.03	36,489.00	(34,041.00)	-1390.6%

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	35,000.00	(35,000.00)	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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	35,000.00	(35,000.00)	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			148,982.36	148,982.36	44,486.70	226,958.92		

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 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	2021/22 Projected Year Totals
9010	Other Restricted Local	413,808.36
Total, Restricted Balance		<u>413,808.36</u>

Bond Interest and Redemption Fund

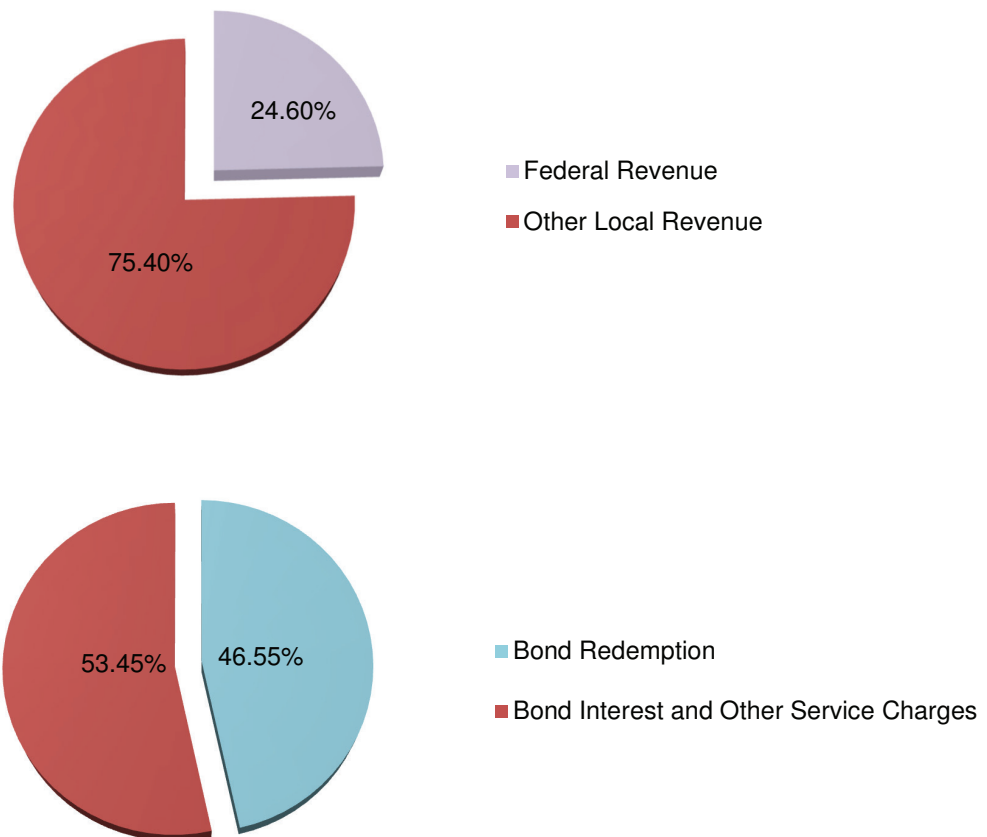


Artwork created by a Santa Ana Unified School District Student.

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 \$7.76 million and \$27.18 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	1,908,479.00	1,908,479.00	0.00	1,908,479.00	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	5,850,399.00	5,850,399.00	0.00	5,850,399.00	0.00	0.0%
5) TOTAL REVENUES			7,758,878.00	7,758,878.00	0.00	7,758,878.00		
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	27,183,191.00	27,183,191.00	0.00	27,183,191.00	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			27,183,191.00	27,183,191.00	0.00	27,183,191.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,424,313.00)	(19,424,313.00)	0.00	(19,424,313.00)		
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)			(19,424,313.00)	(19,424,313.00)	0.00	(19,424,313.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	34,434,876.00	41,324,820.00		41,324,820.00	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)			34,434,876.00	41,324,820.00		41,324,820.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,434,876.00	41,324,820.00		41,324,820.00		
2) Ending Balance, June 30 (E + F1e)			15,010,563.00	21,900,507.00		21,900,507.00		
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			15,010,563.00	21,900,507.00		21,900,507.00		
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	1,908,479.00	1,908,479.00	0.00	1,908,479.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,908,479.00	1,908,479.00	0.00	1,908,479.00	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	4,624,979.00	4,624,979.00	0.00	4,624,979.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	586,557.00	586,557.00	0.00	586,557.00	0.00	0.0%
Supplemental Taxes		8614	121,904.00	121,904.00	0.00	121,904.00	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%
Interest		8660	516,959.00	516,959.00	0.00	516,959.00	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			5,850,399.00	5,850,399.00	0.00	5,850,399.00	0.00	0.0%
TOTAL, REVENUES			7,758,878.00	7,758,878.00	0.00	7,758,878.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	12,654,945.00	12,654,945.00	0.00	12,654,945.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	14,528,246.00	14,528,246.00	0.00	14,528,246.00	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)			27,183,191.00	27,183,191.00	0.00	27,183,191.00	0.00	0.0%
TOTAL, EXPENDITURES			27,183,191.00	27,183,191.00	0.00	27,183,191.00		

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	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		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	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%
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	2021/22 Projected Year Totals
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	21,900,507.00
Total, Restricted Balance		<u>21,900,507.00</u>

Debt Service Fund



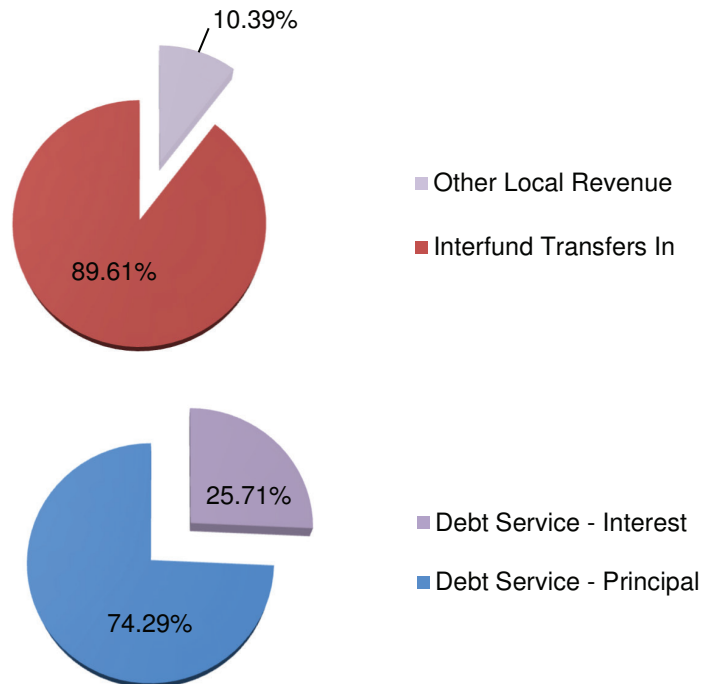
Artwork created by a Santa Ana Unified School District student from Monte Vista Elementary School.

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	804,690.00	804,690.00	2,268.93	804,690.00	0.00	0.0%
5) TOTAL REVENUES			804,690.00	804,690.00	2,268.93	804,690.00		
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	7,691,378.07	7,691,378.07	427,075.00	7,691,378.07	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			7,691,378.07	7,691,378.07	427,075.00	7,691,378.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,886,688.07)	(6,886,688.07)	(424,806.07)	(6,886,688.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,941,188.07	6,941,188.07	5,274,219.90	6,941,188.07	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			6,941,188.07	6,941,188.07	5,274,219.90	6,941,188.07		

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)			54,500.00	54,500.00	4,849,413.83	54,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,540,152.88	4,629,207.80		4,629,207.80	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)			4,540,152.88	4,629,207.80		4,629,207.80		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,540,152.88	4,629,207.80		4,629,207.80		
2) Ending Balance, June 30 (E + F1e)			4,594,652.88	4,683,707.80		4,683,707.80		
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			4,565,222.88	4,654,339.06		4,654,339.06		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			29,430.00	29,368.74		29,368.74		
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	54,500.00	54,500.00	2,268.93	54,500.00	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	750,190.00	750,190.00	0.00	750,190.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			804,690.00	804,690.00	2,268.93	804,690.00	0.00	0.0%
TOTAL, REVENUES			804,690.00	804,690.00	2,268.93	804,690.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,977,243.36	1,977,243.36	427,075.00	1,977,243.36	0.00	0.0%
Other Debt Service - Principal		7439	5,714,134.71	5,714,134.71	0.00	5,714,134.71	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,691,378.07	7,691,378.07	427,075.00	7,691,378.07	0.00	0.0%
TOTAL, EXPENDITURES			7,691,378.07	7,691,378.07	427,075.00	7,691,378.07		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,941,188.07	6,941,188.07	5,274,219.90	6,941,188.07	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,941,188.07	6,941,188.07	5,274,219.90	6,941,188.07	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)			6,941,188.07	6,941,188.07	5,274,219.90	6,941,188.07		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	4,654,339.06
Total, Restricted Balance		<u>4,654,339.06</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

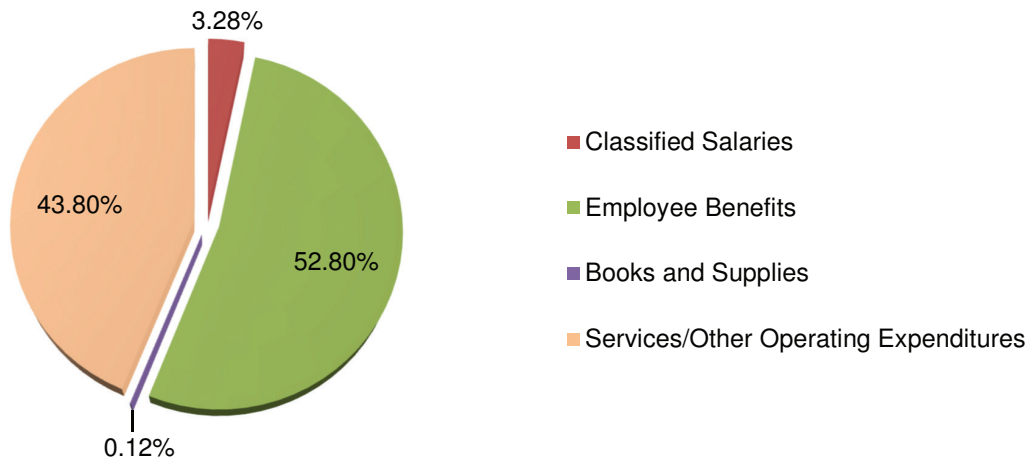


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

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	35.00	35.00	New
4) Other Local Revenue		8600-8799	14,735,327.66	14,735,327.66	4,398,435.78	14,651,566.22	(83,761.44)	-0.6%
5) TOTAL REVENUES			14,735,327.66	14,735,327.66	4,398,435.78	14,651,601.22		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	392.47	392.47	(392.47)	New
2) Classified Salaries		2000-2999	597,159.09	597,159.09	178,978.91	637,158.55	(39,999.46)	-6.7%
3) Employee Benefits		3000-3999	10,240,628.69	10,240,628.69	5,377,644.41	10,253,259.90	(12,631.21)	-0.1%
4) Books and Supplies		4000-4999	16,430.00	16,430.00	5,593.92	22,930.00	(6,500.00)	-39.6%
5) Services and Other Operating Expenses		5000-5999	8,515,555.00	8,515,555.00	4,967,682.37	8,506,591.40	8,963.60	0.1%
6) Depreciation and Amortization		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			19,369,772.78	19,369,772.78	10,530,292.08	19,420,332.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,634,445.12)	(4,634,445.12)	(6,131,856.30)	(4,768,731.10)		
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)			(4,634,445.12)	(4,634,445.12)	(6,131,856.30)	(4,768,731.10)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	36,619,316.33	42,571,223.93		42,571,223.93	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)			36,619,316.33	42,571,223.93		42,571,223.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,619,316.33	42,571,223.93		42,571,223.93		
2) Ending Net Position, June 30 (E + F1e)			31,984,871.21	37,936,778.81		37,802,492.83		
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			31,984,871.21	37,936,778.81		37,802,492.83		

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	35.00	35.00	New
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	35.00	35.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	314,000.00	314,000.00	62,175.56	314,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(89,962.23)	(89,962.23)	(89,962.23)	New
Fees and Contracts								
In-District Premiums/Contributions		8674	4,421,327.66	4,421,327.66	4,421,022.66	4,427,528.45	6,200.79	0.1%
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	5,199.79	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			14,735,327.66	14,735,327.66	4,398,435.78	14,651,566.22	(83,761.44)	-0.6%
TOTAL REVENUES			14,735,327.66	14,735,327.66	4,398,435.78	14,651,601.22		

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	392.47	392.47	(392.47)	New
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	392.47	392.47	(392.47)	New
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	217,059.21	217,059.21	53,479.38	216,578.82	480.39	0.2%
Clerical, Technical and Office Salaries		2400	380,099.88	380,099.88	125,499.53	415,956.53	(35,856.65)	-9.4%
Other Classified Salaries		2900	0.00	0.00	0.00	4,623.20	(4,623.20)	New
TOTAL, CLASSIFIED SALARIES			597,159.09	597,159.09	178,978.91	637,158.55	(39,999.46)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	66.41	101.41	(101.41)	New
PERS		3201-3202	136,809.16	136,809.16	34,344.00	138,253.78	(1,444.62)	-1.1%
OASDI/Medicare/Alternative		3301-3302	45,682.69	45,682.69	13,585.95	47,818.03	(2,135.34)	-4.7%
Health and Welfare Benefits		3401-3402	50,791.79	50,791.79	1,638,440.98	63,985.26	(13,193.47)	-26.0%
Unemployment Insurance		3501-3502	7,345.05	7,345.05	810.50	3,101.42	4,243.63	57.8%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,000,000.00	10,000,000.00	3,690,396.57	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			10,240,628.69	10,240,628.69	5,377,644.41	10,253,259.90	(12,631.21)	-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	11,330.00	11,330.00	741.83	14,830.00	(3,500.00)	-30.9%
Noncapitalized Equipment		4400	5,100.00	5,100.00	4,852.09	8,100.00	(3,000.00)	-58.8%
TOTAL, BOOKS AND SUPPLIES			16,430.00	16,430.00	5,593.92	22,930.00	(6,500.00)	-39.6%
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	1,000.00	1,000.00	2,216.00	4,000.00	(3,000.00)	-300.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,425,000.00	4,425,000.00	3,772,509.51	4,586,000.00	(161,000.00)	-3.6%
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	53,832.00	(53,832.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,183.48	500.00	(500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	4,089,255.00	4,089,255.00	1,191,773.38	3,861,959.40	227,295.60	5.6%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,515,555.00	8,515,555.00	4,967,682.37	8,506,591.40	8,963.60	0.1%

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 AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			19,369,772.78	19,369,772.78	10,530,292.08	19,420,332.32		
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%
(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	2021/22 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 Remington Elementary 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	(8.01)	222.79	(27.21)	-10.9%
5) TOTAL REVENUES			250.00	250.00	(8.01)	222.79		
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	2.14	10,000,008.00	0.00	0.0%
6) Depreciation and Amortization		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	2.14	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)	(10.15)	(9,999,785.21)		
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)	(10.15)	(9,999,785.21)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	40,013,534.21	38,596,110.30		38,596,110.30	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)			40,013,534.21	38,596,110.30		38,596,110.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,013,534.21	38,596,110.30		38,596,110.30		
2) Ending Net Position, June 30 (E + F1e)			30,013,776.21	28,596,352.30		28,596,325.09		
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			30,013,776.21	28,596,352.30		28,596,325.09		

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	19.20	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(27.21)	(27.21)	(27.21)	New
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	(8.01)	222.79	(27.21)	-10.9%
TOTAL, REVENUES			250.00	250.00	(8.01)	222.79		
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	2.14	10,000,008.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000,008.00	10,000,008.00	2.14	10,000,008.00	0.00	0.0%
TOTAL, EXPENSES			10,000,008.00	10,000,008.00	2.14	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	2021/22 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



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

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)	43,621.19	43,621.19	40,151.99	43,665.24	44.05	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)	43,621.19	43,621.19	40,151.99	43,665.24	44.05	0%
5. District Funded County Program ADA						
a. County Community Schools	84.86	84.86	84.86	84.86	0.00	0%
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)	129.81	129.81	129.81	129.81	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	43,751.00	43,751.00	40,281.80	43,795.05	44.05	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 Grant 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	346.09	346.09	349.09	344.15	(1.94)	-1%
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)	346.09	346.09	349.09	344.15	(1.94)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	346.09	346.09	349.09	344.15	(1.94)	-1%

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) 20,052,611.32
- 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) 625,052,164.55

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) 3.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	34,425,120.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,196,651.41
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	84,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	192,054.72
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)	2,242,725.65
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)	43,141,052.14
9. Carry-Forward Adjustment (Part IV, Line F)	1,910,328.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,051,380.76
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	500,892,480.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,372,487.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	61,684,568.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,188,593.38
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	257,246.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	235,485.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,914,019.21
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)	814,408.21
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)	89,501.46
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)	67,624,117.07
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)	10,124,890.64
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	21,325,475.55
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)	764,523,273.55
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)	
	5.64%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	5.89%

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>43,141,052.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,729,364.71</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B19); zero if negative	<u>1,910,328.62</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.75%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,910,328.62</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,910,328.62</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	27,392,221.85	1,575,052.75	5.75%
01	3060	401,626.48	23,093.52	5.75%
01	3110	88,070.92	5,064.08	5.75%
01	3182	1,208,734.05	69,502.21	5.75%
01	3210	6,916,749.55	397,713.10	5.75%
01	3212	35,271,177.04	2,028,092.68	5.75%
01	3213	42,166,792.50	2,424,590.55	5.75%
01	3215	420,717.33	24,191.25	5.75%
01	3216	1,889,262.00	108,632.56	5.75%
01	3310	8,992,938.67	517,093.97	5.75%
01	3315	327,490.31	18,830.69	5.75%
01	3327	195,052.84	11,215.54	5.75%
01	3345	5,023.69	288.86	5.75%
01	3385	267,307.80	15,370.20	5.75%
01	3395	116,774.46	6,714.54	5.75%
01	3410	399,953.68	22,997.34	5.75%
01	3550	429,652.00	21,483.00	5.00%
01	4035	2,154,695.40	123,894.98	5.75%
01	4124	2,553,271.85	146,813.15	5.75%
01	4127	2,921,877.64	168,007.96	5.75%
01	4201	100,959.72	5,805.18	5.75%
01	4203	4,352,284.16	250,256.34	5.75%
01	5630	230,260.05	13,239.95	5.75%
01	5632	87,002.60	5,002.65	5.75%
01	5810	1,022,248.79	13,328.55	1.30%
01	6010	10,736,568.21	419,467.95	3.91%
01	6011	25,000.00	1,437.50	5.75%
01	6385	121,749.41	7,000.59	5.75%
01	6387	1,299,927.52	74,745.83	5.75%
01	6510	542,774.33	31,209.52	5.75%
01	6515	30,154.14	1,733.86	5.75%
01	6520	311,489.36	17,910.64	5.75%
01	6536	397,940.90	22,881.60	5.75%
01	6537	1,790,733.34	102,967.17	5.75%
01	6546	2,416,459.60	138,946.43	5.75%
01	7220	347,484.40	19,980.36	5.75%
01	7311	21,330.42	1,226.50	5.75%
01	7370	174,940.90	10,059.10	5.75%
01	7388	257,623.86	14,813.37	5.75%
01	7810	633,191.49	36,408.51	5.75%
01	8150	21,672,872.03	1,246,189.45	5.75%
01	9010	6,890,156.62	291,706.01	4.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
09	3010	115,824.13	6,659.89	5.75%
09	3210	99,084.39	5,697.36	5.75%
09	3212	373,905.78	21,499.58	5.75%
09	3213	824,260.52	47,394.98	5.75%
09	3214	207,247.16	11,916.71	5.75%
09	3215	9,157.41	526.55	5.75%
09	6010	169,104.00	8,455.20	5.00%
12	6052	18,912.53	1,087.47	5.75%
12	6105	9,492,183.45	545,800.55	5.75%
12	6127	259,101.66	14,898.34	5.75%
12	6128	50,000.00	2,875.00	5.75%
13	5310	15,401,129.70	843,981.91	5.48%
13	5320	5,924,345.85	324,654.15	5.48%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	528,881,235.00	-5.25%	501,130,162.00	-0.19%	500,172,522.00
2. Federal Revenues	8100-8299	140,000.00	0.00%	140,000.00	0.00%	140,000.00
3. Other State Revenues	8300-8599	10,579,700.00	-5.59%	9,988,552.00	-15.14%	8,476,640.00
4. Other Local Revenues	8600-8799	4,183,223.19	-35.17%	2,712,036.63	0.00%	2,712,129.63
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	(107,212,716.95)	10.62%	(118,603,056.22)	-1.21%	(117,169,108.01)
6. Total (Sum lines A1 thru A5c)		436,571,441.24	-9.44%	395,367,694.41	-0.26%	394,332,183.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				200,066,122.05		202,213,179.33
b. Step & Column Adjustment				1,489,660.95		1,500,826.28
c. Cost-of-Living Adjustment						
d. Other Adjustments				657,396.33		2,754,452.74
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	200,066,122.05	1.07%	202,213,179.33	2.10%	206,468,458.35
2. Classified Salaries						
a. Base Salaries				62,625,931.73		63,332,206.40
b. Step & Column Adjustment				157,935.67		158,330.52
c. Cost-of-Living Adjustment						
d. Other Adjustments				548,339.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,625,931.73	1.13%	63,332,206.40	0.25%	63,490,536.92
3. Employee Benefits	3000-3999	90,909,395.95	8.97%	99,064,907.31	7.44%	106,431,242.16
4. Books and Supplies	4000-4999	17,847,428.69	-11.92%	15,719,481.32	-17.01%	13,046,242.42
5. Services and Other Operating Expenditures	5000-5999	52,995,442.69	1.28%	53,674,832.24	-3.19%	51,962,255.68
6. Capital Outlay	6000-6999	2,470,275.09	-87.66%	304,778.32	2.36%	311,971.09
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,650,356.00	0.39%	1,656,766.00	0.56%	1,666,009.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,497,823.22)	-12.34%	(10,955,972.93)	-36.19%	(6,991,318.66)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,541,987.57	0.31%	5,559,253.44	1.93%	5,666,806.47
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)		421,609,116.55	2.13%	430,569,431.43	2.67%	442,052,203.43
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		14,962,324.69		(35,201,737.02)		(47,720,019.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		144,084,675.68		159,047,000.37		123,845,263.35
2. Ending Fund Balance (Sum lines C and D1)		159,047,000.37		123,845,263.35		76,125,243.54
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					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	22,054,501.15		14,980,330.47		10,931,681.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,333,097.44		15,379,051.50		14,199,825.28
2. Unassigned/Unappropriated	9790	119,469,401.78		92,295,881.38		49,803,736.51
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		159,047,000.37		123,845,263.35		76,125,243.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,333,097.44		15,379,051.50		14,199,825.28
c. Unassigned/Unappropriated	9790	119,469,401.78		92,295,881.38		49,803,736.51
(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		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		135,802,499.22		107,674,932.88		64,003,561.79
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.						
Increases can be attributed to all positions assumed to be occupied for the entire fiscal year. Further increases in 2023-24 are due to a shift in funding for Santa Ana Virtual Academy from 100% restricted funding to partial funding with unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	168,462,922.05	-26.04%	124,593,080.95	-51.51%	60,410,929.05
3. Other State Revenues	8300-8599	124,113,673.30	-16.36%	103,814,017.54	4.30%	108,275,963.52
4. Other Local Revenues	8600-8799	8,689,281.27	-43.32%	4,924,855.85	-7.47%	4,556,995.83
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	107,212,716.95	10.62%	118,603,056.22	-1.21%	117,169,108.01
6. Total (Sum lines A1 thru A5c)		408,478,593.57	-13.84%	351,935,010.56	-17.48%	290,412,996.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,097,992.10		111,907,209.53
b. Step & Column Adjustment				870,594.15		877,124.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,061,376.72)		(25,272,403.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,097,992.10	-16.55%	111,907,209.53	-21.80%	87,511,930.37
2. Classified Salaries						
a. Base Salaries				57,568,169.00		60,233,658.05
b. Step & Column Adjustment				145,950.63		145,950.63
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,519,538.42		(4,008,491.46)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,568,169.00	4.63%	60,233,658.05	-6.41%	56,371,117.22
3. Employee Benefits	3000-3999	94,689,983.51	0.60%	95,257,898.72	-5.07%	90,427,485.30
4. Books and Supplies	4000-4999	35,053,099.45	-61.28%	13,573,265.38	-44.05%	7,593,865.92
5. Services and Other Operating Expenditures	5000-5999	56,596,218.44	-63.55%	20,628,436.48	-15.74%	17,381,289.92
6. Capital Outlay	6000-6999	3,105,332.71	685.65%	24,397,144.74	-99.05%	232,495.77
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,500,000.00	0.00%	3,500,000.00	0.00%	3,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,434,959.99	-14.85%	8,885,530.42	-44.62%	4,920,876.15
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)		395,045,755.20	-14.34%	338,383,143.32	-20.82%	267,939,060.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		13,432,838.37		13,551,867.24		22,473,935.76
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,182,507.89		55,615,346.26		69,167,213.50
2. Ending Fund Balance (Sum lines C and D1)		55,615,346.26		69,167,213.50		91,641,149.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	55,615,346.26		69,167,213.50		91,641,149.26
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 (Line D3f must agree with line D2)		55,615,346.26		69,167,213.50		91,641,149.26

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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.						
Decreases in salaries are mainly due to one-time funds being depleted or expiring. Increases are due to all positions assumed to be occupied for the full year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	528,881,235.00	-5.25%	501,130,162.00	-0.19%	500,172,522.00
2. Federal Revenues	8100-8299	168,602,922.05	-26.02%	124,733,080.95	-51.46%	60,550,929.05
3. Other State Revenues	8300-8599	134,693,373.30	-15.51%	113,802,569.54	2.59%	116,752,603.52
4. Other Local Revenues	8600-8799	12,872,504.46	-40.67%	7,636,892.48	-4.82%	7,269,125.46
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)		845,050,034.81	-11.57%	747,302,704.97	-8.37%	684,745,180.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				334,164,114.15		314,120,388.86
b. Step & Column Adjustment				2,360,255.10		2,377,950.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,403,980.39)		(22,517,950.45)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	334,164,114.15	-6.00%	314,120,388.86	-6.41%	293,980,388.72
2. Classified Salaries						
a. Base Salaries				120,194,100.73		123,565,864.45
b. Step & Column Adjustment				303,886.30		304,281.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,067,877.42		(4,008,491.46)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	120,194,100.73	2.81%	123,565,864.45	-3.00%	119,861,654.14
3. Employee Benefits	3000-3999	185,599,379.46	4.70%	194,322,806.03	1.31%	196,858,727.46
4. Books and Supplies	4000-4999	52,900,528.14	-44.63%	29,292,746.70	-29.54%	20,640,108.34
5. Services and Other Operating Expenditures	5000-5999	109,591,661.13	-32.20%	74,303,268.72	-6.67%	69,343,545.60
6. Capital Outlay	6000-6999	5,575,607.80	343.04%	24,701,923.06	-97.80%	544,466.86
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,150,356.00	0.12%	5,156,766.00	0.18%	5,166,009.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,062,863.23)	0.37%	(2,070,442.51)	0.00%	(2,070,442.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,541,987.57	0.31%	5,559,253.44	1.93%	5,666,806.47
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		816,654,871.75	-5.84%	768,952,574.75	-7.67%	709,991,264.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		28,395,163.06		(21,649,869.78)		(25,246,084.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		186,267,183.57		214,662,346.63		193,012,476.85
2. Ending Fund Balance (Sum lines C and D1)		214,662,346.63		193,012,476.85		167,766,392.80
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	55,615,346.26		69,167,213.50		91,641,149.26
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	22,054,501.15		14,980,330.47		10,931,681.75
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,333,097.44		15,379,051.50		14,199,825.28
2. Unassigned/Unappropriated	9790	119,469,401.78		92,295,881.38		49,803,736.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		214,662,346.63		193,012,476.85		167,766,392.80

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	16,333,097.44		15,379,051.50		14,199,825.28
c. Unassigned/Unappropriated	9790	119,469,401.78		92,295,881.38		49,803,736.51
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)		135,802,499.22		107,674,932.88		64,003,561.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.63%		14.00%		9.01%
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, 6500-6540 and 6546, 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)						
		40,151.99		38,863.00		37,585.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		816,654,871.75		768,952,574.75		709,991,264.08
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)		816,654,871.75		768,952,574.75		709,991,264.08
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)		16,333,097.44		15,379,051.50		14,199,825.28
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)		16,333,097.44		15,379,051.50		14,199,825.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cash Flow Projections: 2021-2022

Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Actuals	Total
A. BEGINNING CASH		104,205,282	83,798,929	140,156,013	157,133,666	143,274,774	141,506,163	203,738,663	156,349,794	152,258,975	168,948,836	201,409,824	186,757,209		
B. RECEIPTS															
8010-8099	528,881,235	5,601,665	32,532,135	46,435,371	29,355,597	50,882,595	85,825,978	37,628,416	31,045,304	38,094,729	72,506,895	43,683,801	29,882,171		528,881,235
8020-8019	356,791,961	-	32,026,676	45,674,858	29,911,863	32,111,276	32,111,276	32,111,276	32,111,276	32,111,276	32,111,276	32,111,276	32,111,276	25,399,629	356,791,961
8020-8079	194,909,737	5,607,685	126,566	4,223,395	443,734	20,183,906	55,127,359	6,927,797	340,804	8,925,956	40,400,700	12,899,986	39,706,027	-	194,909,737
8080-8099	(22,820,463)	-	376,873	(3,462,882)	(1,412,657)	(1,412,657)	(1,412,657)	(1,412,657)	(1,406,804)	(2,842,504)	(6,087)	(7,317,471)	(9,823,850)	-	(22,820,463)
Miscellaneous Funds	168,602,922	-	11,085,809	18,993,174	5,978,526	8,716,684	4,533,635	23,405,558	4,411,140	34,128,777	6,674,604	3,087,383	47,595,424	-	168,602,922
Federal Revenue	134,693,373	(191,801)	5,857,830	8,156,784	5,328,227	6,325,349	9,641,186	4,025,975	13,174,425	7,275,878	12,437,887	3,927,093	56,541,539	-	134,693,373
Other State Revenue	12,872,504	-	3,972,305	1,137,316	1,789,115	2,099,210	1,057,988	563,157	871,973	426,838	1,066,903	289,706	(209,305)	-	12,872,504
8600-8799	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	845,050,035	5,409,884	53,447,879	74,724,644	42,451,464	68,025,768	101,048,787	65,821,106	49,501,942	79,826,222	92,684,889	50,997,993	135,809,828	25,399,629	845,050,035
TOTAL RECEIPTS															
C. DISBURSEMENTS															
1000-1999	334,164,114	11,915,576	22,977,449	27,310,893	25,659,240	30,347,479	765,077	58,958,767	29,466,763	30,068,217	28,936,973	29,229,946	38,527,713	-	334,164,114
2000-2999	120,194,101	(1,671,993)	7,690,487	10,234,089	9,404,638	10,674,124	10,509,922	20,673,416	389,384	12,310,747	10,884,009	10,575,751	18,319,527	-	120,194,101
Classified Salaries	185,598,379	1,879,650	9,875,716	12,146,132	11,659,575	13,289,090	8,654,921	19,624,649	11,556,256	13,732,282	13,485,252	13,209,689	56,285,594	-	185,598,379
Employee Benefits	52,900,528	(5,778)	920,202	1,121,313	4,937,024	6,000,328	4,337,024	4,214,729	3,503,659	2,060,107	2,166,129	3,850,235	22,337,489	-	52,900,528
Books and Supplies	109,591,661	6,524,396	6,642,542	8,245,348	6,252,215	10,227,812	12,430,811	8,731,465	7,257,859	4,487,472	7,976,360	26,533,649	109,591,661	-	109,591,661
Services	6000-6999	5,575,608	(153,145)	139,134	164,529	421,247	113,345	269,128	1,255,019	193,135	67,589	306,809	2,583,237	-	5,575,608
Capital Outlay	7000-7499	3,087,493	-	188,134	151,487	205,506	186,299	191,750	144,421	604,041	195,504	495,189	533,492	-	3,087,493
Other Outlay	7600-7699	5,541,968	-	5,254,915	-	-	-	19,300	-	-	-	6,629	260,944	-	5,541,968
Interfund Transfers Out															
Other Adjustments															
TOTAL DISBURSEMENTS															
	816,654,872	18,488,707	53,688,763	60,051,768	54,679,716	69,794,378	38,816,287	113,009,976	53,592,760	63,236,362	60,223,901	65,650,609	165,441,646	-	816,654,872
D. Balance Sheet Items															
Assets and Deferred Outflows															
Beginning Balances															Ending Balance
9111-9199	1,727,423	183,544	(183,376)	(123,756)	(483,010)										2,334,021
Cash Not in Treasury	153,353,326	38,767,266	71,123,575	10,742,639	849,914										31,869,932
Accounts Receivable	6,083,693	107,003	21,430	-	5,955,260										-
Due From Other Funds	1,390,495	10,453	(5,23)	(118,686)	(52,005)										1,551,216
Stores	579	-	-	-	(0)										579
Receiving Accrual	87,653	-	-	-	-										87,653
Prepaid Expenditures	155,215	-	-	-	-										-
Other Current Assets	898,520	(898,520)	(1,108,289)	(14,008)	2,072,841										103,190
Mid Month Payroll															
Deferred Outflows of Resources															
SUBTOTAL	162,798,385	38,169,786	69,852,819	10,486,189	8,343,000										35,946,590
Liabilities and Deferred Inflows															
Accounts Payable	(54,910,762)	40,436,280	6,008,597	8,123,413	3,123										(339,348)
Due to Other Funds	(15,678,283)	5,061,036	646,024	-	9,971,223										-
Current Loans	9640	-	-	-	-										-
Unearned Revenues	(6,818,229)	-	6,618,229	-	-										-
Deferred Inflows of Resources	9690	-	-	-	-										-
Other Restatements	77,207,274	45,497,316	13,272,850	8,123,413	10,033,640										59,294
SUBTOTAL		(7,327,530)	56,579,969	2,362,776	(1,690,640)										(280,054)
TOTAL BALANCE SHEET ITEMS															
		(20,406,353)	56,359,085	17,035,652	(13,918,892)										
E. NET INCREASE/DECREASE (B-C+D)															
		83,798,929	140,158,013	157,193,666	143,274,774	141,506,163	203,738,663	156,349,794	152,258,975	168,948,836	201,409,824	186,757,209	157,125,391		
F. ENDING CASH (A+E)															

Cash Flow Projections: 2022-2023

Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH		157,125,391	199,677,484	179,575,544	162,531,239	116,955,370	113,295,220	173,616,676	123,096,066	112,350,220	119,184,771	147,037,672	132,539,256		
B. RECEIPTS															
LOFE	501,130,162	21,076,953	15,715,836	33,000,990	25,357,670	48,240,042	81,916,093	35,464,734	29,122,075	35,977,627	69,022,526	41,308,224	64,928,591		501,130,162
Principal Apportionment	324,362,217	16,718,211	16,718,211	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760	30,092,760		324,362,217
Property Taxes	197,840,340	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521	4,189,521		197,840,340
Miscellaneous Funds	(21,072,395)	(1,137,092)	(1,137,092)	(1,896,656)	(5,236,639)	(7,304,570)	(3,304,570)	(2,317,363)	(1,296,954)	(2,317,363)	(6,616,516)	(1,216,667)	(3,251,219)		(21,072,395)
Federal Revenue	124,723,081	98,497	12,176,494	1,808,994	6,450,116	3,346,002	3,346,002	17,311,521	3,653,378	25,248,599	4,988,046	2,284,065	44,530,048		124,723,081
Other State Revenue	113,802,570	1,711,159	2,768,749	5,975,532	4,647,869	5,344,294	8,145,948	3,407,551	11,131,085	6,147,397	10,568,276	3,318,009	50,702,706		113,802,570
Other Local Revenue	7,636,892	83,368	920,004	318,494	932,686	1,245,402	627,675	334,105	916,783	233,231	632,363	171,875	1,600,728		7,636,892
Interfund Transfers/Contributions															
All Other Financing Sources															
TOTAL RECEIPTS	747,302,705	22,969,376	31,581,083	40,193,400	35,116,837	61,279,854	94,036,217	56,515,911	44,033,321	67,826,854	85,101,811	47,082,168	161,764,073		747,302,705
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	3,811,839	26,320,594	27,096,668	27,761,387	28,527,187	719,186	55,422,340	27,699,297	28,264,675	27,201,285	27,476,685	33,719,256		314,120,389
Classified Salaries	2000-2999	(1,014,265)	6,302,334	9,180,179	10,716,894	10,973,461	10,804,753	21,456,971	400,307	12,656,096	11,189,334	10,872,429	20,023,270		123,565,864
Employee Benefits	3000-3999	2,524,078	9,559,456	13,377,635	13,791,119	13,913,695	9,061,714	20,756,435	12,099,416	14,377,718	14,119,677	13,830,563	56,911,433		194,322,806
Books and Supplies	4000-4999	29,292,747	111,975	2,006,206	5,254,608	2,733,791	3,322,577	2,333,833	1,939,979	1,140,748	1,199,456	2,132,001	5,287,168		29,292,747
Services	5000-5999	74,303,269	284,032	4,642,958	5,088,894	6,934,468	8,427,968	5,919,943	4,920,904	2,893,595	3,042,517	5,407,981	13,411,301		74,303,269
Capital Outlay	6000-6999	24,701,923	(43,670)	857,949	410,991	502,157	1,192,333	953,322	5,560,181	2,885,658	3,021,217	1,359,275	3,286,237		24,701,923
Other Outgo	7000-7999	3,086,323	42,924	42,924	77,263	205,428	186,229	191,677	144,366	603,812	195,430	495,001	525,759		3,086,323
Interfund Transfers Out															
Other Adjustments	7600-7699	5,559,253	2,126,413			1,149,717			2,014,716			6,650	261,757		5,559,253
TOTAL DISBURSEMENTS	768,952,575	5,816,912	51,683,022	57,237,704	80,694,507	64,940,004	33,714,761	107,036,521	54,779,167	60,792,303	57,248,911	61,580,584	133,428,180		768,952,575
D. Balance Sheet Items															
Assets and Deferred Outflows															
Cash Held in Treasury	9111-9199	2,324,021													2,324,021
Accounts Receivable	9200-9299	31,869,932	25,399,629												6,470,303
Due From Other Funds	9310														
Stores	9320-9321	1,551,216													1,551,216
Prepaid Acctual	9329	579													579
Prepaid Expenditures	9330	87,653													87,653
Other Current Assets	9340														
Mid Month Payroll	9360	105,190													105,190
Deferred Outflows of Resources	9490														
SUBTOTAL		35,946,590	25,399,629												105,946,962
Liabilities and Deferred Inflows															
Accounts Payable	9500-9599	(339,348)													(339,348)
Due to Other Funds	9610														
Current Loans	9640														
Unearned Revenues	9650														
Deferred Inflows of Resources	9690														
Other Restatements	9795														
SUBTOTAL		(339,348)													(339,348)
TOTAL BALANCE SHEET ITEMS															
E. NET INCREASE/DECREASE (B-C+D)															
		199,677,484	179,575,544	162,531,239	116,955,370	113,295,220	173,616,676	123,096,066	112,350,220	119,184,771	147,037,672	132,539,256	160,875,150		10,896,310
F. ENDING CASH (A+E)															

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	823,451,098.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	170,210,306.88
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	245,246.39
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,183,176.77
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	7,757.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,541,987.57
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,944.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,267,092.00
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)				12,251,203.73
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				640,989,587.88

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		40,630.89
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,775.92
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.)	584,264,308.76	13,235.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	584,264,308.76	13,235.52
B. Required effort (Line A.2 times 90%)	525,837,877.88	11,911.97
C. Current year expenditures (Line I.E and Line II.B)	640,989,587.88	15,775.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*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	(44,125.00)	0.00	(2,062,863.23)				
Other Sources/Uses Detail					0.00	5,541,987.57		
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	49,250.00	0.00	329,565.81	0.00				
Other Sources/Uses Detail					277,072.67	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	6,200.00	0.00	564,661.36	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,825.00)	1,168,636.06	0.00				
Other Sources/Uses Detail					10,000.00	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	1,666,968.17		
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					1,425,379.00	1,444,684.00		
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					0.00	0.00		
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					6,941,188.07	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
2021-22 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	500.00	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	55,950.00	(55,950.00)	2,062,863.23	(2,062,863.23)	8,653,639.74	8,653,639.74		

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 (2021-22)				
District Regular	43,621.00	43,665.24		
Charter School	0.00	0.00		
Total ADA	43,621.00	43,665.24	0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	41,317.45	40,196.04		
Charter School				
Total ADA	41,317.45	40,196.04	-2.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	40,028.26	38,907.12		
Charter School				
Total ADA	40,028.26	38,907.12	-2.8%	Not Met

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 the projected enrollment is down by 1,206 from 42,715 to 41,509 (Unofficial CalPad) since Budget Adoption. In the out years the District assumes the same projection loss of 1,324 as the Budget Adoption.

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 (2021-22)				
District Regular	42,715	41,509		
Charter School				
Total Enrollment	42,715	41,509	-2.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	41,391	40,185		
Charter School				
Total Enrollment	41,391	40,185	-2.9%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	40,067	38,861		
Charter School				
Total Enrollment	40,067	38,861	-3.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

In 2021-22 the projected enrollment is down by 1,206 from 42,715 to 41,509 (Unofficial CalPad) since Budget Adoption. In the out years the District assumes the same projection loss of 1,324 as the Budget Adoption. In January 2022 the District will have the projected enrollment completed by our demographer.

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 (2018-19)			
District Regular	45,094	46,596	
Charter School			
Total ADA/Enrollment	45,094	46,596	96.8%
Second Prior Year (2019-20)			
District Regular	43,665	45,213	
Charter School			
Total ADA/Enrollment	43,665	45,213	96.6%
First Prior Year (2020-21)			
District Regular	43,670	43,911	
Charter School	0		
Total ADA/Enrollment	43,670	43,911	99.5%
Historical Average Ratio:			97.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.1%

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 (2021-22)				
District Regular	40,152	41,509		
Charter School	0			
Total ADA/Enrollment	40,152	41,509	96.7%	Met
1st Subsequent Year (2022-23)				
District Regular	38,863	40,185		
Charter School				
Total ADA/Enrollment	38,863	40,185	96.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	37,585	38,861		
Charter School				
Total ADA/Enrollment	37,585	38,861	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2021-22)	548,035,400.00		
1st Subsequent Year (2022-23)	525,127,656.00	523,950,625.00	-0.2%	Met
2nd Subsequent Year (2023-24)	512,142,636.00	522,992,985.00	2.1%	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)

Mostly due to the increase in the Concentration Grant per ADA from 50% to 65% for Unduplicated Pupil Percentage (UPP) above 55%.

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 (2018-19)	373,044,210.76	425,818,281.62	87.6%
Second Prior Year (2019-20)	381,295,282.25	435,795,657.34	87.5%
First Prior Year (2020-21)	355,095,208.39	396,476,526.94	89.6%
Historical Average Ratio:			88.2%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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 (2021-22)	353,601,449.73	416,067,128.98	85.0%	Not Met
1st Subsequent Year (2022-23)	364,610,293.04	425,010,177.99	85.8%	Met
2nd Subsequent Year (2023-24)	376,390,237.43	436,385,396.96	86.3%	Met

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

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

- 1a. 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)

At First Interim the District adjusts the salaries and benefits to reflect projected actuals.

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 (2021-22)	238,969,120.01	168,602,922.05	-29.4%	Yes
1st Subsequent Year (2022-23)	42,786,433.45	124,733,080.95	191.5%	Yes
2nd Subsequent Year (2023-24)	42,790,874.03	60,550,929.05	41.5%	Yes

Explanation:
(required if Yes)

The reduction in 2021-22 is due to a decrease in ESSER funds to reflect planned expenditures for the year. The increase in 2022-23 and 2023-24 is a result of the assumption at the Original Budget MYP that COVID funding would be completely spent in 2021-22. First Interim assumptions have been revised to spend out COVID funding through 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	88,472,495.44	134,693,373.30	52.2%	Yes
1st Subsequent Year (2022-23)	84,643,997.25	113,802,569.54	34.4%	Yes
2nd Subsequent Year (2023-24)	81,820,234.88	116,752,603.52	42.7%	Yes

Explanation:
(required if Yes)

The 2021-22 increase is mainly a result of new funding for Expanded Learning Opportunities Program and Educator Effectiveness Block Grant. For 2022-23 and 2023-24 the increase is again due to funding for the Expanding Learning Opportunities Program as well as increased special ed revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	10,350,697.97	12,872,504.46	24.4%	Yes
1st Subsequent Year (2022-23)	9,442,531.13	7,636,892.48	-19.1%	Yes
2nd Subsequent Year (2023-24)	8,924,831.62	7,269,125.46	-18.6%	Yes

Explanation:
(required if Yes)

The increase in 2021-22 is mainly a result of budgeting carry-over for the K12 Strong Workforce Program Pathway Improvement grant as well as revenue received for MAA which is budgeted on a cash basis. The decrease in 2022-23 and 2023-24 is a result of lower interest revenue assumed and MediCal revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	132,908,634.31	52,900,528.14	-60.2%	Yes
1st Subsequent Year (2022-23)	26,332,875.70	29,292,746.70	11.2%	Yes
2nd Subsequent Year (2023-24)	20,152,552.75	20,640,108.34	2.4%	No

Explanation:
(required if Yes)

The decrease in 2021-22 is due to shifting budget from supplies in ESSER funds at Original Budget to budgeting mainly for staffing. The increase in 2022-23 is due to the assumption that we'll spend out ESSER II in supplies by September.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	179,659,346.08	109,591,661.13	-39.0%	Yes
1st Subsequent Year (2022-23)	73,560,993.09	74,303,268.72	1.0%	No
2nd Subsequent Year (2023-24)	72,887,843.94	69,343,545.60	-4.9%	No

Explanation:
(required if Yes)

The decrease in 2021-22 is due budgeting a portion of ESSER funds in this category. For First Interim we have transferred much of that budget to staffing areas or removed the expense to save for next year where appropriate.

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 (2021-22)	337,792,313.42	316,168,799.81	-6.4%	Not Met
1st Subsequent Year (2022-23)	136,872,961.83	246,172,542.97	79.9%	Not Met
2nd Subsequent Year (2023-24)	133,535,940.53	184,572,658.03	38.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	312,567,980.39	162,492,189.27	-48.0%	Not Met
1st Subsequent Year (2022-23)	99,893,868.79	103,596,015.42	3.7%	Met
2nd Subsequent Year (2023-24)	93,040,396.69	89,983,653.94	-3.3%	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)

The reduction in 2021-22 is due to a decrease in ESSER funds to reflect planned expenditures for the year. The Increase in 2022-23 and 2023-24 is a result of the assumption at the Original Budget MYP that COVID funding would be completely spent in 2021-22. First Interim assumptions have been revised to spend out COVID funding through 2023-24.

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

The 2021-22 increase is mainly a result of new funding for Expanded Learning Opportunities Program and Educator Effectiveness Block Grant. For 2022-23 and 2023-24 the increase is again due to funding for the Expanding Learning Opportunities Program as well as increased special ed revenue.

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

The increase in 2021-22 is mainly a result of budgeting carry-over for the K12 Strong Workforce Program Pathway Improvement grant as well as revenue received for MAA which is budgeted on a cash basis. The decrease in 2022-23 and 2023-24 is a result of lower interest revenue assumed and MediCal revenue.

- 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)

The decrease in 2021-22 is due to shifting budget from supplies in ESSER funds at Original Budget to budgeting mainly for staffing. The increase in 2022-23 is due to the assumption that we'll spend out ESSER II in supplies by September.

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

The decrease in 2021-22 is due budgeting a portion of ESSER funds in this category. For First Interim we have transferred much of that budget to staffing areas or removed the expense to save for next year where appropriate.

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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	20,456,103.39	20,456,103.39	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		25,602,101.64	

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.6%	14.0%	9.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	4.7%	3.0%

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 (2021-22)	14,962,324.69	421,609,116.55	N/A	Met
1st Subsequent Year (2022-23)	(35,201,737.02)	430,569,431.43	8.2%	Not Met
2nd Subsequent Year (2023-24)	(47,720,019.81)	442,052,203.43	10.8%	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)

LCFF revenue sources are assumed to reduce by \$27.75 million in 22-23 and by another \$1 million in 23-24 while expenses for regular compensation are assumed to rise due to assumed step/column increases, a 6% increase in H&W, and rising pension rates for STRS and PERS as well as workers comp in 2023-24. These factors contribute to the deficit spending in 22-23 and 23-24.

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 (2021-22)	214,662,346.63	Met
1st Subsequent Year (2022-23)	193,012,476.85	Met
2nd Subsequent Year (2023-24)	167,766,392.80	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 (2021-22)	157,125,391.00	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, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	40,152	38,863	37,585
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	816,654,871.75	768,952,574.75	709,991,264.08
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)	816,654,871.75	768,952,574.75	709,991,264.08
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	16,333,097.44	15,379,051.50	14,199,825.28
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)	16,333,097.44	15,379,051.50	14,199,825.28

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	16,333,097.44	15,379,051.50	14,199,825.28
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	119,469,401.78	92,295,881.38	49,803,736.51
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	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	135,802,499.22	107,674,932.88	64,003,561.79
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.63%	14.00%	9.01%
District's Reserve Standard (Section 10B, Line 7):	16,333,097.44	15,379,051.50	14,199,825.28
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:

The District is currently using the COVID-19 funds to fund positions for Academic Support as well as Wellness Program for a 2-year period effective 2021-22. After these COVID-19 funds have been exhausted, the assumption is that these positions will no longer be funded except for those positions related to the Virtual Academy program which will be funded with unrestricted funds.

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 (2021-22)	(111,900,168.40)	(107,212,716.95)	-4.2%	(4,687,451.45)	Met
1st Subsequent Year (2022-23)	(112,728,213.24)	(118,603,056.22)	5.2%	5,874,842.98	Not Met
2nd Subsequent Year (2023-24)	(117,282,349.61)	(117,169,108.01)	-0.1%	(113,241.60)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	5,421,533.71	5,541,987.57	2.2%	120,453.86	Met
1st Subsequent Year (2022-23)	5,559,253.44	5,559,253.44	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	5,666,806.47	5,666,806.47	0.0%	0.00	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)

Mainly due to an increase in the special education contribution due to all positions assumed to be occupied for the full year.

1b. MET - Projected transfers in 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)

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)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	16	Funds 01 and 40	Fund 56	60,321,229
General Obligation Bonds	26	Fund 51	Fund 51	342,073,272
Supp Early Retirement Program	4	Fund 01	Fund 01	22,404,383
State School Building Loans				
Compensated Absences	ongoing	Fund 01	Fund 01	4,627,547

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, 2021
2005 QZAB	1	Fund 56	Fund 56	4,500,000
Construction Loan	6	Fund 25	Fund 56	1,007,764
TOTAL:				434,934,195

Type of Commitment (continued)	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	3,748,772	3,829,536	3,923,873	3,986,900
General Obligation Bonds	19,940,000	19,630,000	13,730,000	14,155,000
Supp Early Retirement Program	1,021,240	5,093,621	5,093,621	5,093,621
State School Building Loans				
Compensated Absences	4,627,547	4,627,547	4,627,547	4,627,547

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
2005 QZAB	230,810	230,810	0	0
Construction Loan	1,607,753	1,666,968	1,724,193	1,779,426
Total Annual Payments:	31,176,122	35,078,482	29,099,234	29,642,494
Has total annual payment increased over prior year (2020-21)?		Yes	No	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)

Long term commitments increase in 2021-22 due to the PARS supplemental retirement plan to be paid out over five years beginning with the 2021-22 fiscal year.

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?

Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	220,188,518.00	220,188,518.00
b. OPEB plan(s) fiduciary net position (if applicable)	57,670,342.00	57,670,342.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	162,518,176.00	162,518,176.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	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 (2021-22)	10,000,000.00	10,000,000.00
1st Subsequent Year (2022-23)	10,000,000.00	10,000,000.00
2nd Subsequent Year (2023-24)	10,000,000.00	10,000,000.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2021-22)	13,307,687.00	13,307,687.00
1st Subsequent Year (2022-23)	14,084,903.00	14,084,903.00
2nd Subsequent Year (2023-24)	14,745,508.00	14,745,508.00

d. Number of retirees receiving OPEB benefits

Current Year (2021-22)	911	847
1st Subsequent Year (2022-23)	911	847
2nd Subsequent Year (2023-24)	911	847

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?

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	13,033,851.00	13,033,851.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	5,884,000.00	5,884,000.00
1st Subsequent Year (2022-23)	5,884,000.00	5,884,000.00
2nd Subsequent Year (2023-24)	5,884,000.00	5,884,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	5,262,281.10	5,736,331.36

4. Comments:

The Santa Ana Unified School District has been self-insured and self-administered since July 1, 1977. Excess insurance with a self-insured retention of one million was purchases beginning November 1, 2009. Claims are handled internally.

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,346.8	2,950.1	2,950.1	2,950.1

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

Yes

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?

No

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:

Jun 08, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 08, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2022

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	16,927,070	13,662,626	13,662,626
---------------------------------	------------	------------	------------

% change in salary schedule from prior year or

2.0%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	32,344,062	34,824,483	34,277,783
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	6.0%	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?

No		
----	--	--

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,406,073	1,416,618	1,426,237
3. Percent change in step & column over prior year	0.8%	0.8%	0.8%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	2,149.3	2,355.8	2,355.8	2,355.8

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	3,074,609	2,611,184	2,611,184
% change in salary schedule from prior year or	2.0%		

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

7. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
25,828,292	27,809,028	27,372,461
80.0%	80.0%	80.0%
6.0%	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:

No		
----	--	--

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,122,817	1,131,238	1,138,919
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	226.2	242.2	242.2	242.2

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	845,194		
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

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,655,014	2,858,623	2,813,746
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	115,420	116,285	117,075
3. Percent change in step and column over prior year	0.8%	0.8%	0.8%

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. 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 an enrollment loss of 1,302 students in 2020-21 and a loss of 2,402 students in 2021-22. A7. While the system is independent the District and county office work closely to ensure our records are in sync. A9. Currently we have Mr. Gregory Magnuson as our interim Deputy Superintendent and we are recruiting for the Associate Superintendent/CBO position.

End of School District First Interim Criteria and Standards Review

Santa Ana Unified School District

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#BetterTogether

