

2021 - 2022



# SAUSD ADOPTED BUDGET



**SANTA ANA**  
UNIFIED SCHOOL DISTRICT



**SANTA ANA**  
UNIFIED SCHOOL DISTRICT

**BOARD**  
of  
EDUCATION



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Current Term: 2020-2024



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Current Term: 2020-2024



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Current Term: 2018-2022



**John**  
**Palacio**  
*Member*

Current Term: 2018-2022





## ***Our Success, Our Passion***

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

**S**uccess

**A**chievement

**U**nited

**S**ervice

**D**edication

### **Vision Statement**

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

### **Mission Statement**

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

**Santa Ana Unified School District**





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# Introduction and Overview





# 2021-22 JULY 1 BUDGET



**JULY 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.

The 2021-22 LCAP will be developed in conjunction with the July 1 Budget Report for fiscal year 2021-22. The Budget Overview for Parents will be part of the 2021-22 LCAP.

## July 1 Budget 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 July 1 Budget Report.

The key assumptions included in the July 1 Budget as compared to the 2020-21 Estimated Actuals are as follows:

### Revenue Adjustments:

- Increase in LCFF funding of \$21.14 million:
  - Increase in COLA from 0% to 5.07%: \$25.72 million;
  - Decrease in projected funded ADA by 44.05 ADA: -\$0.5 million;
  - Decrease in Unduplicated Pupil Percentage (UPP): -\$4.08 million;
- Increase in federal funding of \$131.97 million, including the one-time COVID-19 funds of \$129.17 million as well as adjustments to Title I funds and other federal revenues totaling to \$2.80 million;
- Decrease in other state funding of -\$44.25 million, including the one-time COVID-19 funds of -\$44.32 million as well as other state revenues of \$0.7 million;
- Decrease in other local revenue of -\$2.45 million, including MAA revenue of -\$2.03 million as the revenue will be budgeted when cash is received and other revenue adjustments of -\$0.42 million;

### Expense Adjustments:

- Increase in certificated staffing budget of \$6.81 million due to expiring programs of -\$2.92 million such as the Coronavirus Relief Fund and Professional Development Block Grant, a step/ column increase of \$1.78 million, frozen positions of -\$1.37 million, new positions of \$1.89 million, \$7.46 million increase in extra duty, stipends, and substitutes, \$3.27 million increase in one-time ESSER I funds for teacher training for in-person learning, and rebudgeting of vacant positions, removal of prior year carryover as well as other adjustments of -\$3.30 million.

	<b>FTE</b>
<b>New Positions</b>	<b>20.40</b>
ERMHS Spec	17.00
Mod/Severe (SH) Teacher	0.40
Program Spec	2.00
Teacher Elem	1.00
<b>Frozen Positions</b>	<b>(81.65)</b>
Asst Principal III (Temporary)	(1.00)
Mild/Mod (ED) Teacher	(2.00)
Psychologist (Temporary)	(11.00)
Teacher Elem	(41.25)
Teacher HS	(8.80)
Teacher Int	(17.60)

- Increase in classified staffing budget of \$6.33 million due to expiring programs of -\$4.94 million such as the Coronavirus Relief Fund and Professional Development Block Grant, a step/ column increase of \$1.41 million, frozen positions of -\$0.48 million, new positions of \$0.30 million, \$2.89 million increase in extra duty/overtime, athletic coaches, and substitutes, and rebudgeting of vacant positions, removal of prior year carryover as well as other adjustments of \$7.15 million.

	<b>FTE</b>
<b>New Positions</b>	<b>7.97</b>
Autism Paraprofessional-9/5	3.75
Behavior Support Provider-10	1.50
Inst Asst Sev Dis-9/5	0.75
SSP Special Ed-9/5	1.97
<b>Frozen Positions</b>	<b>(10.49)</b>
Activity Monitor-9/5	(2.44)
Activity Monitor-9/5 (Temporary)	(0.49)
Alarm Monitor Dispatcher-12 (Temporary)	(1.00)
Inst Asst DHH Work Trng-9/5	(0.75)
Inst Asst Sp Ed-9/5	(1.22)
Library Media Tech-10/5	(1.44)
Migrant Ed Comm Asst-12	(1.00)
Site Clerk-10/5	(1.44)
SSP Special Ed-9/5	(0.72)

- Increase in employee benefits of \$16.50 million, including \$4.75 million in STRS as the rate increases from 16.15% to 16.92%, \$2.49 million in PERS as the rate increases from 20.7% to 22.91%, \$3.68 million in Health benefits costs due to an assumed increase of 6% annually, State Unemployment Insurance increases \$4.63 million due to a rate increase from .05% to 1.23%, and OASDI and Medicare increase due \$0.95 million due to increases in salaries;
- Increase in books and supplies of \$55.13 million, including COVID-19 funds of \$92.85 million, textbooks of \$0.84 million, library materials of \$1.00 million, expiration of COVID-19 funds (Coronavirus Relief and Prop 98 funds) of - \$40.97 million, second meals for students of \$1.20 million, and removal of a one-time ESSER II cost of -\$5.00 million for providing meal services to students during the pandemic, as well as various budget adjustments of \$5.21 million due to the combination of reducing budget to estimate actual spending in 2020-21 while budgeting department and schools' plans for 2021-22;
- Increase in services and other operating costs of \$108.23 million, including COVID-19 funds of \$101.16 million, \$4.08 million for PARS Supplemental Retirement Plan, an increase in the utility costs of \$3.78M, expiration of COVID-19 funds of -\$3.33 million (Coronavirus and Prop 98 funds), as well as various budget adjustments of \$2.54 million due to the combination of reducing budget to estimate actual spending in 2020-21 while budgeting department and schools' plans for 2021-22;
- Decrease in capital outlay of -\$1.38 million;
- Increase in indirect cost credit of -\$0.35 million due to an increase in the allowable rate from 4.33% to 5.48% for Nutrition Services;
- Increase in Interfund Transfers out of \$0.19 million, including debt service payment as well as energy savings for QZAB payment;
- Increase in General Fund contribution of \$22.44 million, including \$13.82 million in Special Education, \$7.35 million in OMMA, \$1.10 in ASES, \$0.40 million in Head Start, and a reduction of -\$0.23 million in other various programs.

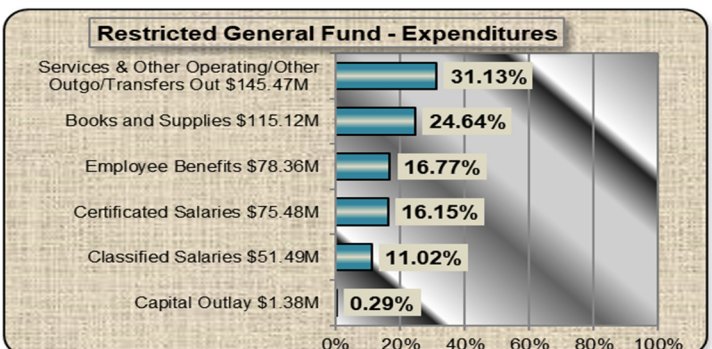
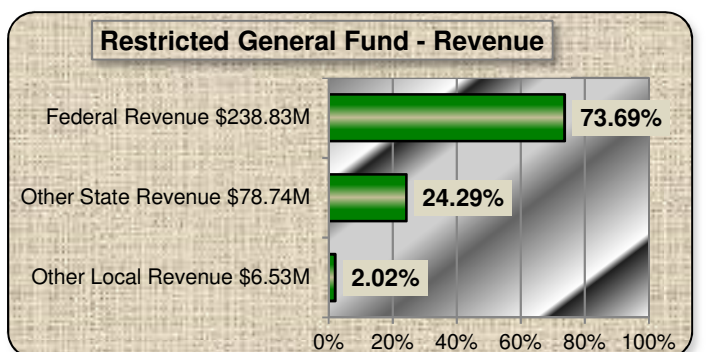
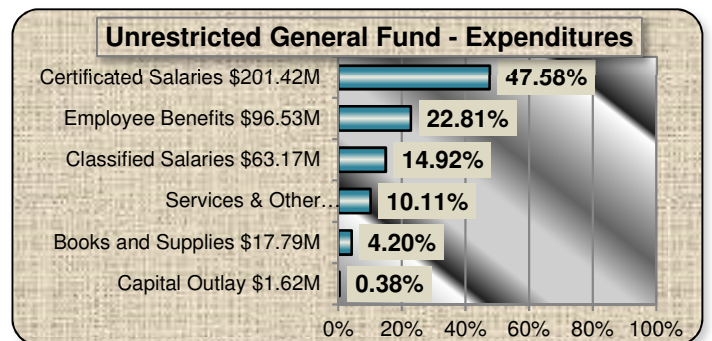
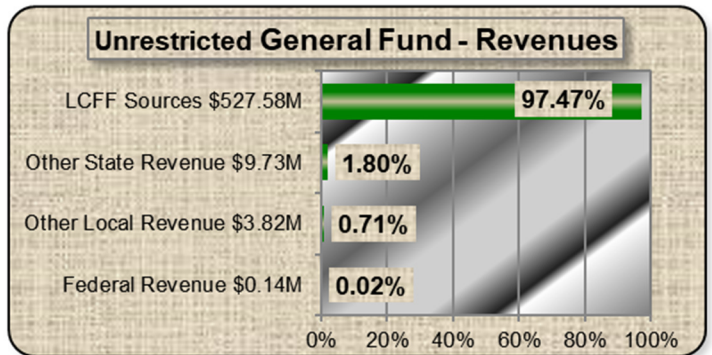
Labor Contract Negotiations: Negotiations with SAEA, CSEA, and CWA bargaining units for 2020-21 are settled in May 2021. Fiscal impact will be included in the First Interim budget. Negotiations with SASPOA is in the process.

## Cash Flow Considerations

The District projects a positive cash flow for 2020-21, 2021-22, and 2022-23 without any borrowing. The District continues to diligently monitor its cash flow.

## July 1 Budget Data

The following bar charts identify the various elements of the 2020-21 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).





## July 1 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 find a summary of the District budget for all other funds at the July 1 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	\$890.64
09	Charter Schools Special Revenue Fund	4.68
12	Child Development Fund	11.48
13	Cafeteria Fund	37.10
14	Deferred Maintenance Fund	2.06
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	4.22
25	Capital Facilities Fund	4.85
35	County School Facilities Fund	0.00
40	Special Reserve Fund for Capital Outlay	4.01
49	Capital Project Fund for Blended Component Units	0.15
51	Bond Interest & Redemption Fund	27.18
56	Debt Service Fund	7.69
67	Self-Insurance Fund	19.36
71	Retiree Benefit Fund	10.00
	<b>Total</b>	<b>\$1,023.42</b>

## 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:

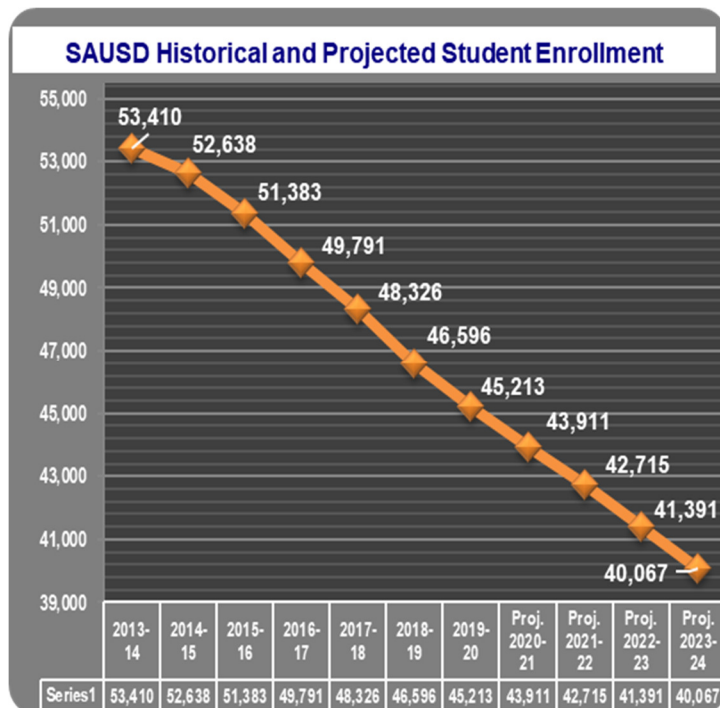
- Decrease in certificated staffing of -\$2.32 million, mainly due to the expiration of ESSER I and Extended Learning Opportunity (ELO) funds of -\$4.66 million. This decrease is partially offset by step/column increases of \$1.90 million as well as various budget adjustments of \$0.44 million;
- Decrease in classified staffing of -\$0.68 million mainly associated with a reduction in GEER, ESSER II, and Extended Learning Opportunity (ELO) funds due to the assumption that the remaining funds will be spent in 2021-22;
- Increase in employee benefits of \$8.08 million, which includes \$2.60 million in STRS as the rate increases from 16.92% to 18.10%, \$2.45 million in PERS due to the rate increase from 22.91% to 26.10%, \$3.42 million increase in Health benefits as we assume a 6% percent increase annually, and -\$0.39 million in other statutory benefits;
- Decrease in books and supplies of -\$106.58 million, which includes a -\$102.52 million reduction in COVID-19 funds due to the assumption that all remaining balances will be spent in 2021-22, Unrestricted Instructional Materials reduces -\$1.98 million due to textbook adoption in 2021-22, Restricted Lottery decreases -\$1.16 million since all carry-over is assumed to be spent in 2020-21, Title IV decreases -\$0.51 million as carry-over is not budgeted in 2021-22, and various budget adjustments of -\$0.41 million.
- Decrease in services of -\$106.10 million which can be attributed to a -\$105.26 million reduction in COVID-19 funds due to the assumption that all remaining balances will be spent in 2021-22, further reductions of -\$0.84 million are due to grants ending;
- Decrease in capital outlay of \$1.31 million mainly due to a reduction of E-rate network equipment replacement.

- Increase in interfund transfers of \$0.14 million for Certificate of Participation payments as well as for ALA Special Education cost;
- Increase in General Fund contribution of \$0.83 million is due to an increase for Special Education of \$6.68 million, Head Start \$0.12 million, and ASES \$0.02 million. These increases are partially offset by a decrease in the OMMA contribution of -\$6.02 million as General Fund expenses reduce due to one-time funding expiration as well as an increase of \$0.03 million in various programs.

The District utilizes LCFF COLA of 1.28% and 1.61% for 2022-23 and 2023-24, respectively. Revenue is projected to decrease in 2022-23 by -\$23.53 million and continue to decrease in 2023-24 by an additional -\$12.38 million.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 17 of the last 18 years since 2003-04. The District anticipates losing 1,324 students in 2022-23 and an additional 1,324 in 2023-24. The projected decline in student enrollment is reflected in revenue projections for the July 1 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	2022-22	2023-24
<b>Beginning Fund Balance</b>	\$190.59	\$165.32	\$124.36
Revenues	\$865.37	\$640.93	\$625.20
Expenditures	\$890.64	\$681.89	\$685.51
<b>Net Increase/(Decrease)</b>	<\$25.27>	<\$40.96>	<\$60.31>
<b>Projected Ending Fund Balance</b>	\$165.32	\$124.36	\$64.05
<b>Components of Projected Ending Fund Balance:</b>			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Designations	\$21.83	\$14.80	\$10.77
Restricted Reserves	\$19.29	\$14.80	\$14.40
Unrestricted Reserve	\$17.82	\$13.64	\$13.71
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Undesignated/Unappropriated	\$105.19	\$79.93	\$23.98

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

**ANNUAL BUDGET REPORT:**  
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 1601 E. Chestnut Ave., Santa Ana, CA

Date: June 03, 2021

Place: 1601 E. Chestnut Ave., Santa Ana

Date: June 08, 2021

Time: \_\_\_\_\_

Adoption Date: June 22, 2021

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Telephone: 714-558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	



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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>		<b>X</b>
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		<b>X</b>
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>		<b>X</b>
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	<b>Jun 22, 2021</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		<b>X</b>
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 fiscal year or budget year?	<b>X</b>	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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?	<b>X</b>	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

( X ) Our district is self-insured for workers' compensation claims as defined in Education Code  
Section 42141(a):

Total liabilities actuarially determined:	\$ <u>13,033,851.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>                    </u>
Estimated accrued but unfunded liabilities:	\$ <u>13,033,851.00</u>

(    ) This school district is self-insured for workers' compensation claims  
through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

(    ) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Camille Boden

Title: Executive Director of Risk Management

Telephone: 714-558-5875

E-mail: Camille.Boden@sausd.us



# Operating Funds

Unrestricted and Restricted



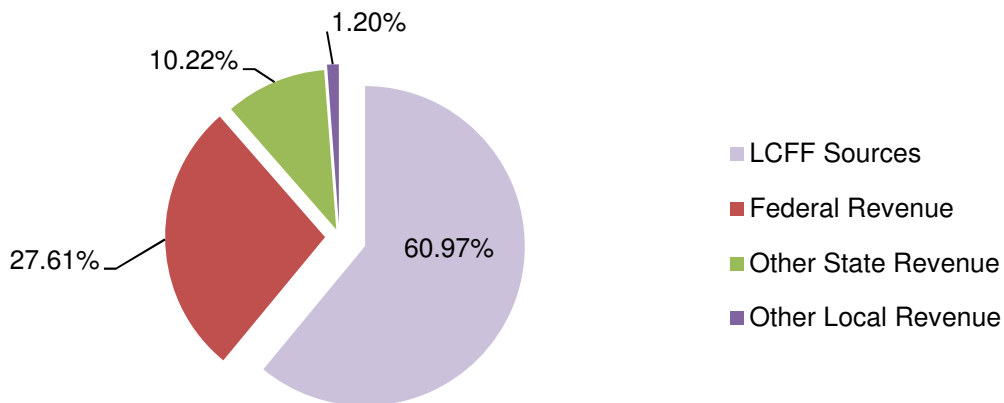
*Artwork created by the Santa Ana Unified School District, Edison Elementary Academy Student.*

# COMBINED GENERAL FUND (01)

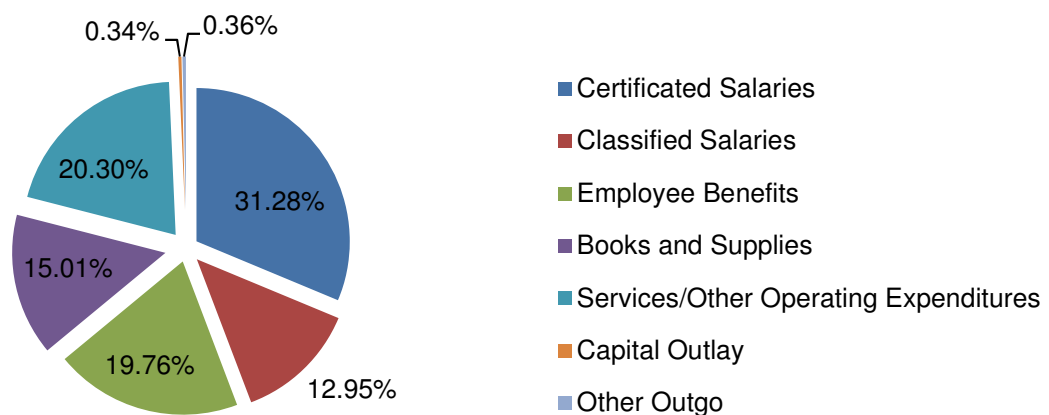
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (60.97%). Total projected revenue is \$865.37 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 (63.99%). Total projected expenditures are \$885.22 million. In addition, the District transfers dollars to other funds totaling \$5.42 million for Certificates of Participation, Qualified Zone Academy Bonds solar energy debt payment, 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 \$165.32 million, which includes \$19.29 million in restricted fund balances.

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099	506,465,627.99		0.00	506,465,627.99	527,576,807.00	0.00	527,576,807.00	4.2%
2) Federal Revenue		8100-8299	135,000.00		106,856,372.07	106,991,372.07	140,000.00	238,829,120.01	238,969,120.01	123.4%
3) Other State Revenue		8300-8599	9,779,775.19		122,940,910.15	132,720,685.34	9,736,227.56	78,736,267.88	88,472,495.44	-33.3%
4) Other Local Revenue		8600-8799	5,690,355.70		7,108,987.37	12,799,343.07	3,819,238.54	6,531,459.43	10,350,697.97	-19.1%
5) TOTAL, REVENUES			522,070,758.88		236,906,269.59	758,977,028.47	541,272,273.10	324,096,847.32	865,369,120.42	14.0%
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	200,584,616.31		69,507,734.58	270,092,350.89	201,417,995.13	75,485,712.19	276,903,707.32	2.5%
2) Classified Salaries		2000-2999	58,726,990.77		49,609,543.17	108,336,533.94	63,174,270.15	51,491,370.25	114,665,640.40	5.8%
3) Employee Benefits		3000-3999	88,410,729.81		69,981,001.37	158,391,731.18	96,534,636.43	78,356,680.35	174,891,316.78	10.4%
4) Books and Supplies		4000-4999	13,227,131.60		64,553,568.52	77,780,700.12	17,788,263.32	115,120,370.99	132,908,634.31	70.9%
5) Services and Other Operating Expenditures		5000-5999	38,010,561.60		33,415,394.93	71,425,956.53	52,263,665.15	127,395,680.93	179,659,346.08	151.5%
6) Capital Outlay		6000-6999	1,599,771.58		2,779,515.52	4,379,287.10	1,622,898.20	1,378,250.00	3,001,148.20	-31.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,764,212.00		3,400,000.00	5,164,212.00	1,650,356.00	3,500,000.00	5,150,356.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,400,244.77)		3,793,009.88	(1,607,234.89)	(16,527,535.32)	14,571,375.03	(1,956,160.29)	21.7%
9) TOTAL, EXPENDITURES			396,923,768.90		297,039,767.97	693,963,536.87	417,924,549.06	467,299,439.74	885,223,988.80	27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
			125,146,989.98		(60,133,498.38)	65,013,491.60	123,347,724.04	(143,202,592.42)	(19,854,868.38)	-130.5%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,228,160.54		0.00	5,228,160.54	5,421,533.71	0.00	5,421,533.71	3.7%
2) Other Sources/Uses										
a) Sources		8930-8979	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(89,455,813.28)		89,455,813.28	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,683,973.82)		89,455,813.28	(5,228,160.54)	(117,321,702.11)	111,900,168.40	(5,421,533.71)	3.7%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,463,016.16	29,322,314.90	59,785,331.06	6,026,021.93	(31,302,424.02)	(25,276,402.09)	-142.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	109,820,094.61	21,090,828.36	130,910,922.97	139,998,883.27	50,595,559.11	190,594,442.38	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,820,094.61	21,090,828.36	130,910,922.97	139,998,883.27	50,595,559.11	190,594,442.38	45.6%
d) Other Restatements		9795	(284,227.50)	182,415.85	(101,811.65)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,535,867.11	21,273,244.21	130,809,111.32	139,998,883.27	50,595,559.11	190,594,442.38	45.7%
2) Ending Balance, June 30 (E + F1e)			139,998,883.27	50,595,559.11	190,594,442.38	146,024,905.20	19,293,135.09	165,318,040.29	-13.3%
Components of Ending Fund Balance									
a) Nonspendable			190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Revolving Cash		9711							
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,595,559.11	50,595,559.11	0.00	19,293,135.09	19,293,135.09	-61.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,623,174.71	0.00	8,623,174.71	21,828,994.71	0.00	21,828,994.71	153.1%
Godinez Rental Fees	0000	9780				93,897.24		93,897.24	
PARS 2018	0000	9780				1,021,240.00		1,021,240.00	
PARS SRP 2021	0000	9780				16,289,522.32		16,289,522.32	
Walker/Roosevelt Joint Use	0000	9780				250,000.00		250,000.00	
SPED Early Intervention Preschool Grar	0000	9780				1,989,345.99		1,989,345.99	
Technology Refresh	0000	9780				184,989.16		184,989.16	
SPED Out of State Transportation Liabil	0000	9780				2,000,000.00		2,000,000.00	
Godinez Rental Fees	0000	9780	93,897.24		93,897.24				
Data Warehouse	0000	9780	118,827.00		118,827.00				
PARS 2018	0000	9780	2,042,480.00		2,042,480.00				
Walker/Roosevelt Joint Use	0000	9780	200,000.00		200,000.00				
SPED Early Interventino Preschool Grar	0000	9780	3,982,981.31		3,982,981.31				
Technology Refresh	0000	9780	184,989.16		184,989.16				
SPED Out of State Transportation Liabil	0000	9780	2,000,000.00		2,000,000.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,983,833.95	0.00	13,983,833.95	17,812,910.45	0.00	17,812,910.45	27.4%
Unassigned/Unappropriated Amount		9790	116,201,874.61	0.00	116,201,874.61	105,193,000.04	0.00	105,193,000.04	-9.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			0.00	0.00	0.00			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
				0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	274,638,840.00	0.00	274,638,840.00	317,400,008.00	0.00	317,400,008.00	15.6%
Education Protection Account State Aid - Current Year		8012	67,146,180.00	0.00	67,146,180.00	44,376,714.00	0.00	44,376,714.00	-33.9%
State Aid - Prior Years		8019	29,979.99	0.00	29,979.99	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	543,822.00	0.00	543,822.00	543,822.00	0.00	543,822.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	111,402,006.00	0.00	111,402,006.00	111,402,006.00	0.00	111,402,006.00	0.0%
Unsecured Roll Taxes		8042	7,240,071.00	0.00	7,240,071.00	7,240,071.00	0.00	7,240,071.00	0.0%
Prior Years' Taxes		8043	1,945,051.00	0.00	1,945,051.00	1,945,051.00	0.00	1,945,051.00	0.0%
Supplemental Taxes		8044	5,347,326.00	0.00	5,347,326.00	5,347,326.00	0.00	5,347,326.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,207,828.00	0.00	41,207,828.00	41,207,828.00	0.00	41,207,828.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,572,574.00	0.00	18,572,574.00	18,572,574.00	0.00	18,572,574.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			528,073,677.99	0.00	528,073,677.99	548,035,400.00	0.00	548,035,400.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)		(2,000,000.00)	(2,000,000.00)		(2,000,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,608,050.00)	0.00	(19,608,050.00)	(18,458,593.00)	0.00	(18,458,593.00)	-5.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			506,465,627.99	0.00	506,465,627.99	527,576,807.00	0.00	527,576,807.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,517,750.00	9,517,750.00	0.00	9,517,750.00	9,517,750.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,324,405.89	1,324,405.89	0.00	1,225,287.00	1,225,287.00	-7.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	35,346.28	35,346.28	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		14,487,682.05	14,487,682.05		17,595,452.78	17,595,452.78	21.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,896,510.56	1,896,510.56		1,903,647.00	1,903,647.00	0.4%
Title III, Part A, Immigrant Student Program	4201	8290		90,839.89	90,839.89		0.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		2,242,095.31	2,242,095.31		1,974,315.00	1,974,315.00	-11.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		5,453,569.64	5,453,569.64		5,550,761.93	5,550,761.93	1.8%
Career and Technical Education	3500-3599	8290		440,645.00	440,645.00				
All Other Federal Revenue	All Other	8290	135,000.00	71,367,527.45	71,502,527.45	140,000.00	451,135.00	451,135.00	2.4%
TOTAL, FEDERAL REVENUE			135,000.00	106,856,372.07	106,991,372.07	140,000.00	200,610,771.30	200,750,771.30	180.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		33,215,589.00	33,215,589.00		33,445,042.00	33,445,042.00	0.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	440,622.00	440,622.00	0.00	440,622.00	440,622.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,818,365.00	0.00	1,818,365.00	1,845,573.00	0.00	1,845,573.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	6,616,006.63	2,069,826.66	8,685,833.29	6,460,298.00	2,110,364.00	8,570,662.00	-1.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,808,826.88	8,808,826.88		8,808,826.88	8,808,826.88	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,679,421.61	1,679,421.61		985,522.00	985,522.00	-41.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		220,551.71	220,551.71		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,345,403.56	76,506,072.29	77,851,475.85	1,430,356.56	32,945,891.00	34,376,247.56	-55.8%
TOTAL, OTHER STATE REVENUE			9,779,775.19	122,940,910.15	132,720,685.34	9,736,227.56	78,736,267.88	88,472,495.44	-33.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00			0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00			0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00			0.00	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00			0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	34,730.84	34,730.84			0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00			0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	42,933.26	0.00	42,933.26			0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00			0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00			0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00			0.00	0.0%
Leases and Rentals		8650	191,586.52	901,463.00	1,093,049.52	288,010.82	902,528.00	1,190,538.82	8.9%
Interest		8660	1,400,000.00	0.00	1,400,000.00	1,500,000.00	0.00	1,500,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00			0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00			0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00			0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00			0.00	0.0%
Interagency Services		8677	56,263.00	680,943.00	737,206.00	0.00	258,460.00	258,460.00	-64.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00			0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00			0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00				0.0%
All Other Local Revenue		8699	3,999,572.92	4,190,946.53	8,190,519.45	2,031,227.72	4,103,379.43	6,134,607.15	-25.1%
Tuition		8710	0.00	1,300,904.00	1,300,904.00		1,267,092.00	1,267,092.00	-2.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,690,355.70	7,108,987.37	12,799,343.07	3,819,238.54	6,531,459.43	10,350,697.97	-19.1%
TOTAL, REVENUES			522,070,758.88	236,906,269.59	758,977,028.47	541,272,273.10	324,096,847.32	865,369,120.42	14.0%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		163,906,741.78	55,646,710.06	219,553,451.84	163,803,650.91	59,094,711.24	222,898,362.15	1.5%
			11,009,637.23	6,986,316.86	17,995,954.09	11,199,668.80	8,366,495.85	19,566,164.65	8.7%
			18,595,810.42	3,117,827.10	21,713,637.52	19,543,509.65	3,548,807.77	23,092,317.42	6.3%
			7,072,426.88	3,756,880.56	10,829,307.44	6,871,165.77	4,475,697.33	11,346,863.10	4.8%
			200,584,616.31	69,507,734.58	270,092,350.89	201,417,995.13	75,485,712.19	276,903,707.32	2.5%
TOTAL, CERTIFICATED SALARIES									
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		5,321,855.70	34,073,243.41	39,395,099.11	5,409,121.39	36,549,216.04	41,958,337.43	6.5%
			21,655,470.09	8,481,529.12	30,136,999.21	23,237,205.16	9,309,002.60	32,546,207.76	8.0%
			4,814,949.70	1,578,515.57	6,393,465.27	4,900,303.14	1,626,270.65	6,526,573.79	2.1%
			21,042,706.88	2,481,795.76	23,524,502.64	21,795,680.56	2,650,163.61	24,445,844.17	3.9%
			5,892,008.40	2,994,459.31	8,886,467.71	7,831,959.90	1,356,717.35	9,188,677.25	3.4%
	2900		58,726,990.77	49,609,543.17	108,336,533.94	63,174,270.15	51,491,370.25	114,665,640.40	5.8%
TOTAL, CLASSIFIED SALARIES									
EMPLOYEE BENEFITS									
STRS	3101-3102		32,067,666.40	38,547,453.66	70,615,120.06	33,822,157.75	41,547,276.31	75,369,434.06	6.7%
			11,214,095.50	9,413,244.51	20,627,340.01	12,386,968.49	10,725,395.03	23,112,363.52	12.0%
			6,811,722.65	4,703,819.99	11,515,542.64	7,198,478.01	5,261,100.92	12,459,578.93	8.2%
			38,189,721.00	17,256,939.53	55,446,660.53	39,872,136.93	19,258,985.52	59,131,122.45	6.6%
			127,524.26	59,543.68	187,067.94	3,254,895.25	1,563,922.57	4,818,817.82	2476.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS									
88,410,729.81 69,981,001.37 158,391,731.18 96,534,636.43 78,356,680.35 174,891,316.78 10.4%									
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		3,989,207.08	2,268,372.09	6,257,579.17	3,994,769.31	3,107,337.90	7,102,107.21	13.5%
			9,856.58	130,281.59	140,138.17	12,900.00	1,092,000.00	1,104,900.00	688.4%
			5,002,698.69	29,934,521.91	34,937,220.60	7,498,807.41	109,353,019.80	116,851,827.21	234.5%
Books and Other Reference Materials									
Materials and Supplies									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	4,225,369.25	27,220,392.93	31,445,762.18	5,081,786.60	1,568,013.29	6,649,799.89	-78.9%
Food		4700	0.00	5,000,000.00	5,000,000.00	1,200,000.00	0.00	1,200,000.00	-76.0%
TOTAL BOOKS AND SUPPLIES			13,227,131.60	64,553,568.52	77,780,700.12	17,788,263.32	115,120,370.99	132,908,634.31	70.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	11,939,776.17	9,359,197.87	21,298,974.04	13,559,727.33	4,645,844.42	18,205,571.75	-14.5%
Travel and Conferences		5200	171,486.49	290,642.09	462,128.58	572,557.22	628,668.55	1,201,225.77	159.9%
Dues and Memberships		5300	319,989.83	16,782.00	336,771.83	344,590.00	19,000.00	363,590.00	8.0%
Insurance		5400 - 5450	4,162,127.41	2,000.00	4,164,127.41	4,421,327.66	2,000.00	4,423,327.66	6.2%
Operations and Housekeeping Services		5500	7,066,268.42	36,973.39	7,103,241.81	10,780,460.00	99,280.00	10,879,740.00	53.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,128,430.24	7,388,419.41	10,516,849.65	3,674,637.81	4,893,963.00	8,568,600.81	-18.5%
Transfers of Direct Costs		5710	(863,632.35)	863,632.35	0.00	(566,141.76)	566,141.76	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(138,004.47)	0.00	(138,004.47)	(43,625.00)	0.00	(43,625.00)	-68.4%
Professional/Consulting Services and Operating Expenditures		5800	10,804,607.10	12,570,068.82	23,374,675.92	17,526,071.64	116,529,787.20	134,055,858.84	473.5%
Communications		5900	1,419,512.76	2,887,679.00	4,307,191.76	1,994,060.25	10,996.00	2,005,056.25	-53.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			38,010,561.60	33,415,394.93	71,425,956.53	52,263,665.15	127,395,680.93	179,659,346.08	151.5%



Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F								
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)						
CAPITAL OUTLAY																	
Land					0.00	0.00	0.00	0.00	0.00	0.0%							
Land Improvements					92,257.82	364,598.75	456,856.57	5,000.00	0.00	5,000.00	-98.9%						
Buildings and Improvements of Buildings					237,735.08	1,235,662.69	1,473,397.77	33,898.20	108,000.00	141,898.20	-90.4%						
Books and Media for New School Libraries or Major Expansion of School Libraries					0.00	0.00	0.00	0.00	0.00	0.00	0.0%						
Equipment					735,550.76	974,000.10	1,709,550.86	225,000.00	895,250.00	1,120,250.00	-34.5%						
Equipment Replacement					534,227.92	205,253.98	739,481.90	1,359,000.00	375,000.00	1,734,000.00	134.5%						
Lease Assets					0.00	0.00	0.00	0.00	0.00	0.00	0.0%						
TOTAL CAPITAL OUTLAY										1,599,771.58	2,779,515.52	4,379,287.10	1,622,898.20	1,378,250.00	3,001,148.20	-31.5%	
OTHER OUTGO (excluding Transfers of Indirect Costs)																	
Tuition																	
Tuition for Instruction Under Interdistrict Attendance Agreements				7110				0.00	0.00				0.00	0.00	0.00	0.00	0.0%
State Special Schools				7130				0.00	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				162,532.00	0.00				0.00		0.00	0.00	-100.0%
Payments to County Offices				7142				1,601,680.00	3,400,000.00	5,001,680.00		1,650,356.00	3,500,000.00	5,150,356.00	3.0%		
Payments to JPAs				7143				0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
Transfers of Pass-Through Revenues To Districts or Charter Schools				7211				0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
To County Offices				7212				0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.0%	
To JPAs				7213				0.00	0.00	0.00		0.00	0.00	0.00	0.00	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	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_ OTHER OUTGO (excluding Transfers of Indirect Costs)			1,764,212.00	3,400,000.00	5,164,212.00	1,650,356.00	3,500,000.00	5,150,356.00	-0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,793,009.87)	3,793,009.88	0.01	(14,571,375.03)	14,571,375.03	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,607,234.90)	0.00	(1,607,234.90)	(1,956,160.29)	0.00	(1,956,160.29)	21.7%
TOTAL_ OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,400,244.77)	3,793,009.88	(1,607,234.89)	(16,527,535.32)	14,571,375.03	(1,956,160.29)	21.7%
TOTAL_ EXPENDITURES			396,923,768.90	297,039,767.97	693,963,536.87	417,924,549.06	467,299,439.74	885,223,988.80	27.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,387,180.42	0.00	1,387,180.42	1,425,379.00	0.00	1,425,379.00	2.8%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	8,792.36	0.00	8,792.36	10,000.00	0.00	10,000.00	13.7%
Other Authorized Interfund Transfers Out		7619	3,832,187.76	0.00	3,832,187.76	3,986,154.71	0.00	3,986,154.71	4.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,228,160.54	0.00	5,228,160.54	5,421,533.71	0.00	5,421,533.71	3.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(89,455,813.31)	89,455,813.31	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
Contributions from Restricted Revenues		8990	0.03	(0.03)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(89,455,813.28)	89,455,813.28	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(94,683,973.82)	89,455,813.28	(5,228,160.54)	(117,321,702.11)	111,900,168.40	(5,421,533.71)	3.7%

Description		Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES										
1) LCFF Sources			8010-8099	506,465,627.99	0.00	506,465,627.99	527,576,807.00	0.00	527,576,807.00	4.2%
2) Federal Revenue			8100-8299	135,000.00	106,856,372.07	106,991,372.07	140,000.00	238,829,120.01	238,969,120.01	123.4%
3) Other State Revenue			8300-8599	9,779,775.19	122,940,910.15	132,720,685.34	9,736,227.56	78,736,267.88	88,472,495.44	-33.3%
4) Other Local Revenue			8600-8799	5,690,355.70	7,108,987.37	12,799,343.07	3,819,238.54	6,531,459.43	10,350,697.97	-19.1%
5) TOTAL REVENUES				522,070,758.88	236,906,269.59	758,977,028.47	541,272,273.10	324,096,847.32	865,369,120.42	14.0%
B. EXPENDITURES (Objects 1000-7999)										
1) Instruction		1000-1999		237,628,447.67	207,641,830.42	445,270,278.09	243,914,321.15	381,344,268.41	625,258,589.56	40.4%
2) Instruction - Related Services		2000-2999		50,060,206.10	22,099,106.18	72,159,312.28	52,350,947.73	25,598,014.69	77,948,962.42	8.0%
3) Pupil Services		3000-3999		35,320,295.81	28,849,821.36	64,170,117.17	40,097,608.02	19,530,644.61	59,628,252.63	-7.1%
4) Ancillary Services		4000-4999		5,856,481.07	310,408.27	6,166,889.34	8,526,285.45	262,675.30	8,788,960.75	42.5%
5) Community Services		5000-5999		227,445.96	12,000.00	239,445.96	239,253.92	0.00	239,253.92	-0.1%
6) Enterprise		6000-6999		13,437.75	29,833.82	43,271.57	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999		28,962,849.30	6,378,016.89	35,340,866.19	28,151,036.97	15,169,868.02	43,320,904.99	22.6%
8) Plant Services		8000-8999		37,082,636.24	28,318,751.03	65,401,387.27	42,986,982.82	21,893,968.71	64,880,951.53	-0.8%
9) Other Outgo		9000-9999	Except 7600-7699	1,771,969.00	3,400,000.00	5,171,969.00	1,658,113.00	3,500,000.00	5,158,113.00	-0.3%
10) TOTAL EXPENDITURES				396,923,768.90	297,039,767.97	693,963,536.87	417,924,549.06	467,299,439.74	885,223,988.80	27.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)				125,146,989.98	(60,133,498.38)	65,013,491.60	123,347,724.04	(143,202,592.42)	(19,854,868.38)	-130.5%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In			8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629	5,228,160.54	0.00	5,228,160.54	5,421,533.71	0.00	5,421,533.71	3.7%
2) Other Sources/Uses										
a) Sources			8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions			8980-8999	(89,455,813.28)	89,455,813.28	0.00	(111,900,168.40)	111,900,168.40	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES				(94,683,973.82)	89,455,813.28	(5,228,160.54)	(117,321,702.11)	111,900,168.40	(5,421,533.71)	3.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,463,016.16	29,322,314.90	59,785,331.06	6,026,021.93	(31,302,424.02)	(25,276,402.09)	-142.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	109,820,094.61	21,090,828.36	130,910,922.97	139,998,883.27	50,595,559.11	190,594,442.38	45.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,820,094.61	21,090,828.36	130,910,922.97	139,998,883.27	50,595,559.11	190,594,442.38	45.6%
d) Other Restatements		9795	(284,227.50)	182,415.85	(101,811.65)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,535,867.11	21,273,244.21	130,809,111.32	139,998,883.27	50,595,559.11	190,594,442.38	45.7%
2) Ending Balance, June 30 (E + F1e)			139,998,883.27	50,595,559.11	190,594,442.38	146,024,905.20	19,293,135.09	165,318,040.29	-13.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Revolving Cash		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	50,595,559.11	50,595,559.11	0.00	19,293,135.09	19,293,135.09	-61.9%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,623,174.71	0.00	8,623,174.71	21,828,994.71	0.00	21,828,994.71	153.1%
Godinez Rental Fees	0000	9780				93,897.24		93,897.24	
PARS 2018	0000	9780				1,021,240.00		1,021,240.00	
PARS SRP 2021	0000	9780				16,289,522.32		16,289,522.32	
Walker/Roosevelt Joint Use	0000	9780				250,000.00		250,000.00	
SPED Early Intervention Preschool Gra	0000	9780				1,989,345.99		1,989,345.99	
Technology Refresh	0000	9780				184,989.16		184,989.16	
SPED Out of State Transportation Liabi	0000	9780				2,000,000.00		2,000,000.00	
Godinez Rental Fees	0000	9780	93,897.24		93,897.24				
Data Warehouse	0000	9780	118,827.00		118,827.00				
PARS 2018	0000	9780	2,042,480.00		2,042,480.00				
Walker/Roosevelt Joint Use	0000	9780	200,000.00		200,000.00				
SPED Early Interventino Preschool Gra	0000	9780	3,982,981.31		3,982,981.31				

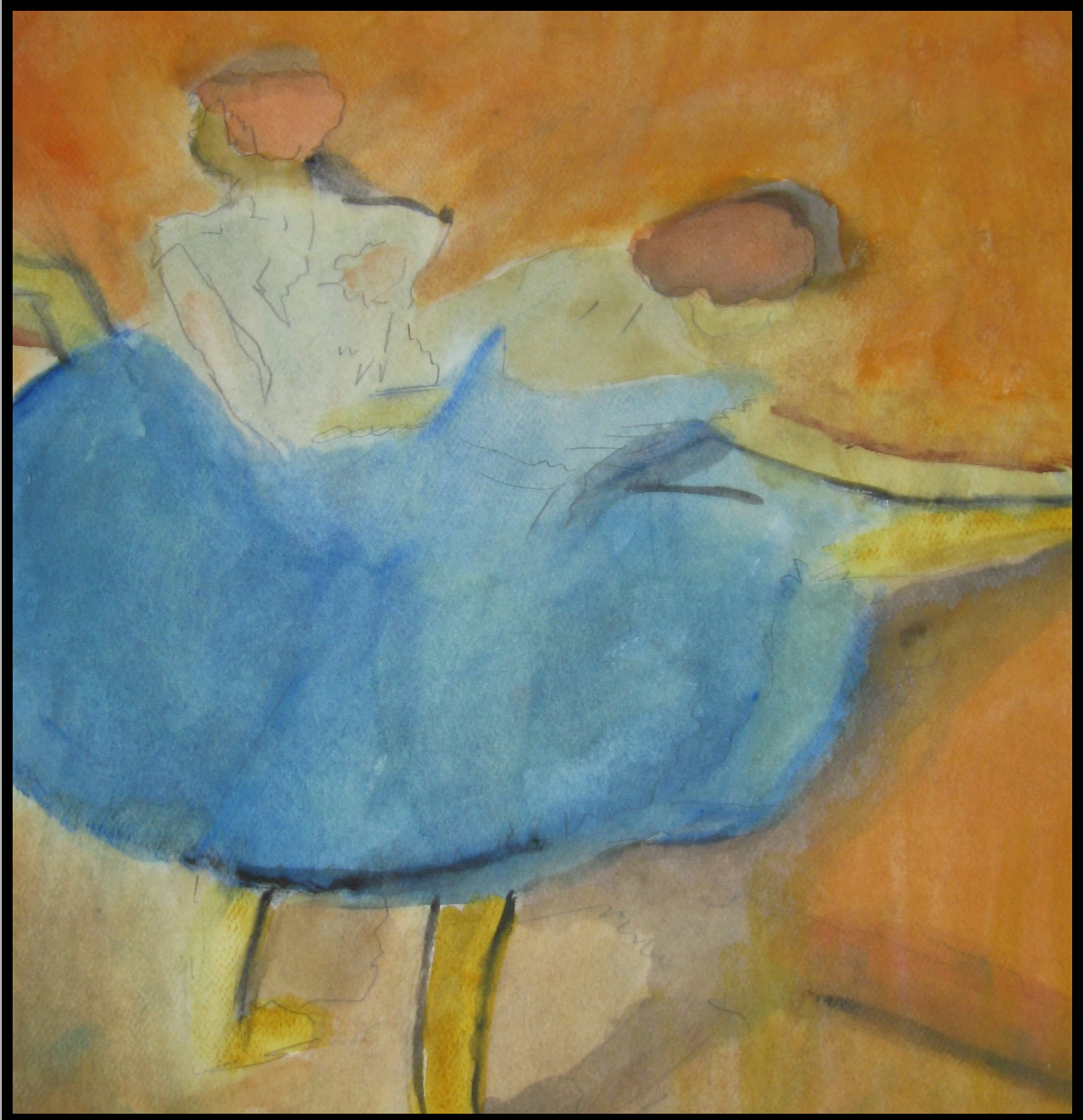


Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Technology Refresh	0000	9780	184,989.16		184,989.16				
SPED Out of State Transportation Liabil	0000	9780	2,000,000.00		2,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,983,833.95	0.00	13,983,833.95	17,812,910.45	0.00	17,812,910.45	27.4%
Unassigned/Unappropriated Amount		9790	116,201,874.61	0.00	116,201,874.61	105,193,000.04	0.00	105,193,000.04	-9.5%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	2,726,032.00	0.00
6546	Mental Health-Related Services	1,105,521.66	0.00
7311	Classified School Employee Professional Development Block Grant	22,635.59	22,635.59
7388	SB 117 COVID-19 LEA Response Funds	44,132.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	33,209,763.71	1,834,556.52
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	3,422,099.00	3,422,099.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	5,334,456.66	8,871,724.12
9010	Other Restricted Local	4,730,918.49	5,142,119.86
Total, Restricted Balance		50,595,559.11	19,293,135.09



## Charter Schools Special Revenue Fund



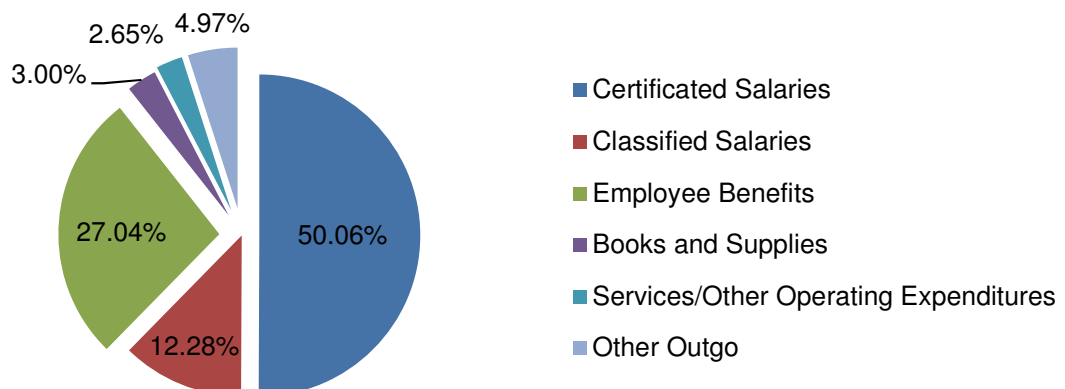
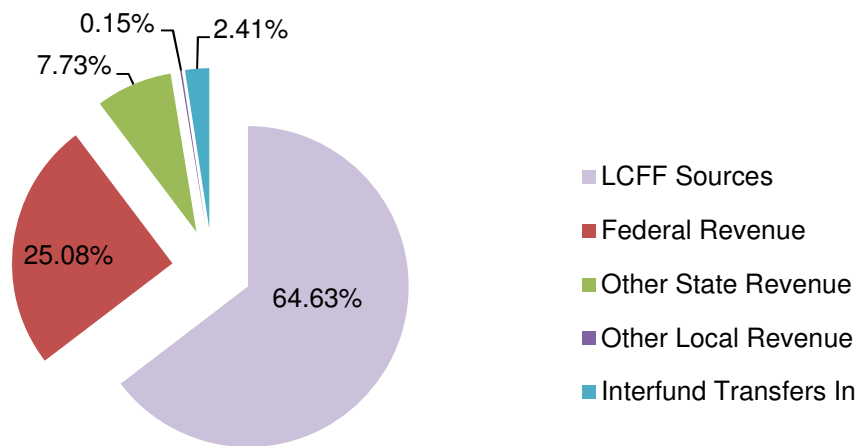
*Artwork created by a Santa Ana Unified School District student from Santa Ana High School.*

# 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 \$4.06 million, which includes \$2.00 million in restricted fund balances.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,789,160.00	4,205,363.00	11.0%
2) Federal Revenue		8100-8299	496,100.56	1,632,286.76	229.0%
3) Other State Revenue		8300-8599	827,328.92	502,970.20	-39.2%
4) Other Local Revenue		8600-8799	11,550.00	10,000.00	-13.4%
5) TOTAL, REVENUES			5,124,139.48	6,350,619.96	23.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,305,307.29	2,343,782.47	1.7%
2) Classified Salaries		2000-2999	572,559.41	574,832.22	0.4%
3) Employee Benefits		3000-3999	1,176,779.81	1,265,890.78	7.6%
4) Books and Supplies		4000-4999	395,173.18	140,463.70	-64.5%
5) Services and Other Operating Expenditures		5000-5999	222,714.40	124,108.80	-44.3%
6) Capital Outlay		6000-6999	376.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	180,019.26	232,452.37	29.1%
9) TOTAL, EXPENDITURES			4,852,929.35	4,681,530.34	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			271,210.13	1,669,089.62	515.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,907.64	156,618.81	5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,907.64	156,618.81	5.9%

Description			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Resource Codes Object Codes					
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			419,117.77	1,825,708.43	335.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,813,807.91	2,232,925.68	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,813,807.91	2,232,925.68	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,813,807.91	2,232,925.68	23.1%
2) Ending Balance, June 30 (E + F1e)			2,232,925.68	4,058,634.11	81.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	449,723.85	2,001,627.58	345.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,783,201.83	2,057,006.53	15.4%
	0000	9780	1,783,201.83		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,561,635.00	2,957,957.00	15.5%
Education Protection Account State Aid - Current Year		8012	68,830.00	69,219.00	0.6%
State Aid - Prior Years		8019	(2,003.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,160,698.00	1,178,187.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,789,160.00</b>	<b>4,205,363.00</b>	<b>11.0%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	35,885.37	74,176.22	106.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	460,215.19	1,558,110.54	238.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>496,100.56</b>	<b>1,632,286.76</b>	<b>229.0%</b>

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,959.00	11,015.00	38.4%
Lottery - Unrestricted and Instructional Materials		8560	68,835.72	71,680.00	4.1%
After School Education and Safety (ASES)	6010	8590	177,559.20	177,559.20	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	572,975.00	242,716.00	-57.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>827,328.92</b>	<b>502,970.20</b>	<b>-39.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,550.00	10,000.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,550.00	10,000.00	-13.4%
<b>TOTAL, REVENUES</b>			5,124,139.48	6,350,619.96	23.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,072,068.93	2,110,955.06	1.9%
Certificated Pupil Support Salaries		1200	86,308.36	86,103.17	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	146,930.00	146,724.24	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,305,307.29	2,343,782.47	1.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	145,845.72	135,588.52	-7.0%
Classified Support Salaries		2200	122,626.84	120,612.78	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	8,860.08	8,882.26	0.3%
Clerical, Technical and Office Salaries		2400	241,847.39	243,200.01	0.6%
Other Classified Salaries		2900	53,379.38	66,548.65	24.7%
TOTAL, CLASSIFIED SALARIES			572,559.41	574,832.22	0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	592,052.98	629,074.80	6.3%
PERS		3201-3202	114,843.14	128,379.51	11.8%
OASDI/Medicare/Alternative		3301-3302	76,985.41	76,021.42	-1.3%
Health and Welfare Benefits		3401-3402	391,480.32	396,516.43	1.3%
Unemployment Insurance		3501-3502	1,417.96	35,898.62	2431.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,176,779.81	1,265,890.78	7.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212,926.58	108,463.70	-49.1%
Noncapitalized Equipment		4400	182,246.60	32,000.00	-82.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			395,173.18	140,463.70	-64.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	34,706.00	11,000.00	-68.3%
Travel and Conferences		5200	84.00	14,500.00	17161.9%
Dues and Memberships		5300	1,510.00	6,800.00	350.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,134.00	1,000.00	-11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,541.00	49,250.00	31.2%
Professional/Consulting Services and Operating Expenditures		5800	147,739.40	41,558.80	-71.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,714.40	124,108.80	-44.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	376.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			376.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	180,019.26	232,452.37	29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			180,019.26	232,452.37	29.1%
TOTAL, EXPENDITURES			4,852,929.35	4,681,530.34	-3.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	147,907.64	156,618.81	5.9%
(a) TOTAL, INTERFUND TRANSFERS IN			147,907.64	156,618.81	5.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			147,907.64	156,618.81	5.9%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,789,160.00	4,205,363.00	11.0%
2) Federal Revenue		8100-8299	496,100.56	1,632,286.76	229.0%
3) Other State Revenue		8300-8599	827,328.92	502,970.20	-39.2%
4) Other Local Revenue		8600-8799	11,550.00	10,000.00	-13.4%
5) TOTAL, REVENUES			5,124,139.48	6,350,619.96	23.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,720,413.19	3,465,972.87	-6.8%
2) Instruction - Related Services	2000-2999		574,786.18	606,672.04	5.5%
3) Pupil Services	3000-3999		153,128.02	134,084.34	-12.4%
4) Ancillary Services	4000-4999		17,606.89	58,813.20	234.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		180,549.26	233,102.37	29.1%
8) Plant Services	8000-8999		206,445.81	182,885.52	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,852,929.35	4,681,530.34	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			271,210.13	1,669,089.62	515.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	147,907.64	156,618.81	5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			147,907.64	156,618.81	5.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			419,117.77	1,825,708.43	335.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,813,807.91	2,232,925.68	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,813,807.91	2,232,925.68	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,813,807.91	2,232,925.68	23.1%
2) Ending Balance, June 30 (E + F1e)			2,232,925.68	4,058,634.11	81.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	449,723.85	2,001,627.58	345.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,783,201.83	2,057,006.53	15.4%
	0000	9780	1,783,201.83		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER	55,506.64	49,237.78
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	469,570.00
3213	Elementary and Secondary School Emergency Relief III (ESSI	0.00	863,085.27
3214	Elementary and Secondary School Emergency Relief III (ESSI	0.00	215,771.32
6300	Lottery: Instructional Materials	92,200.04	109,850.04
7311	Classified School Employee Professional Development Block	1,097.00	1,097.00
7388	SB 117 COVID-19 LEA Response Funds	1,247.54	1,247.54
7425	Expanded Learning Opportunities (ELO) Grant	270,363.00	262,459.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	25,462.00	25,462.00
9010	Other Restricted Local	3,847.63	3,847.63
Total, Restricted Balance		449,723.85	2,001,627.58



## Child Development Fund

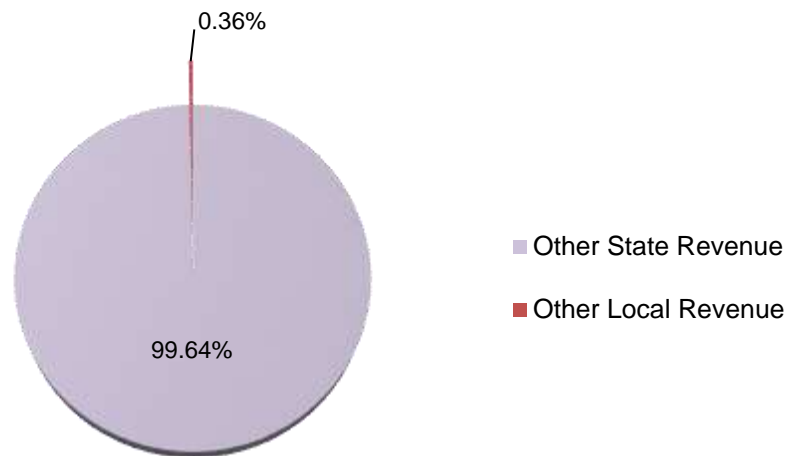


*Artwork created by a Santa Ana Unified School District student from Pio Pico Elementary School.*

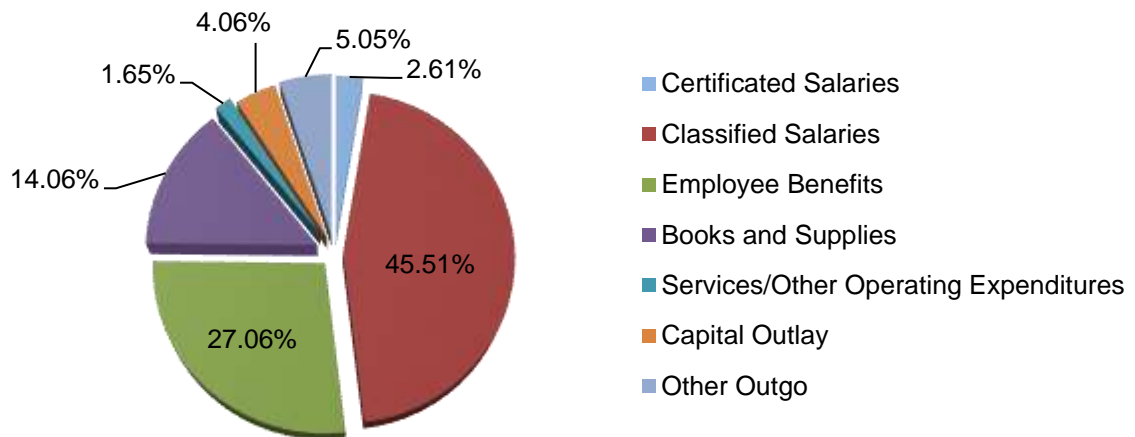
# CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$11.50 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 (75.18%). Total projected expenditures are \$11.48 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,037.50	0.00	-100.0%
3) Other State Revenue		8300-8599	9,473,927.85	11,458,986.00	21.0%
4) Other Local Revenue		8600-8799	21,612.31	41,000.00	89.7%
5) TOTAL, REVENUES			9,732,577.66	11,499,986.00	18.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	297,495.99	299,652.12	0.7%
2) Classified Salaries		2000-2999	5,008,747.11	5,227,357.29	4.4%
3) Employee Benefits		3000-3999	2,726,070.95	3,107,495.09	14.0%
4) Books and Supplies		4000-4999	430,481.29	1,614,703.68	275.1%
5) Services and Other Operating Expenditures		5000-5999	191,181.00	189,550.00	-0.9%
6) Capital Outlay		6000-6999	466,620.00	466,620.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	359,943.82	579,607.82	61.0%
9) TOTAL, EXPENDITURES			9,480,540.16	11,484,986.00	21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			252,037.50	15,000.00	-94.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			252,037.50	15,000.00	-94.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,698.95	1,228,736.45	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,698.95	1,228,736.45	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,698.95	1,228,736.45	25.8%
2) Ending Balance, June 30 (E + F1e)			1,228,736.45	1,243,736.45	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,228,736.45	1,243,736.45	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	237,037.50	0.00	-100.0%
TOTAL, FEDERAL REVENUE			237,037.50	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,571,897.87	10,286,869.00	20.0%
All Other State Revenue	All Other	8590	902,029.98	1,172,117.00	29.9%
TOTAL, OTHER STATE REVENUE			9,473,927.85	11,458,986.00	21.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,000.00	21,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,555.00	20,000.00	205.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	57.31	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,612.31	41,000.00	89.7%
TOTAL, REVENUES			9,732,577.66	11,499,986.00	18.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	59,324.55	59,694.43	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	113,952.00	114,806.64	0.7%
Other Certificated Salaries		1900	124,219.44	125,151.05	0.7%
TOTAL, CERTIFICATED SALARIES			297,495.99	299,652.12	0.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	4,374,281.95	4,580,123.19	4.7%
Classified Support Salaries		2200	52,006.71	51,999.74	0.0%
Classified Supervisors' and Administrators' Salaries		2300	209,566.08	210,090.00	0.3%
Clerical, Technical and Office Salaries		2400	156,645.97	156,063.01	-0.4%
Other Classified Salaries		2900	216,246.40	229,081.35	5.9%
TOTAL, CLASSIFIED SALARIES			5,008,747.11	5,227,357.29	4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	857,284.54	898,427.27	4.8%
PERS		3201-3202	421,717.22	503,404.47	19.4%
OASDI/Medicare/Alternative		3301-3302	202,666.85	219,338.62	8.2%
Health and Welfare Benefits		3401-3402	1,241,789.54	1,418,342.48	14.2%
Unemployment Insurance		3501-3502	2,612.80	67,982.25	2501.9%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,726,070.95	3,107,495.09	14.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	347,180.04	1,598,203.68	360.3%
Noncapitalized Equipment		4400	83,301.25	16,500.00	-80.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			430,481.29	1,614,703.68	275.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	5,000.00	15,000.00	200.0%
Travel and Conferences		5200	2,250.00	27,350.00	1115.6%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,287.00	4,500.00	-60.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,813.47	6,200.00	120.4%
Professional/Consulting Services and Operating Expenditures		5800	166,830.53	133,500.00	-20.0%
Communications		5900	1,500.00	1,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			191,181.00	189,550.00	-0.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	466,620.00	466,620.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,620.00	466,620.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	359,943.82	579,607.82	61.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			359,943.82	579,607.82	61.0%
<b>TOTAL, EXPENDITURES</b>			<b>9,480,540.16</b>	<b>11,484,986.00</b>	<b>21.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	237,037.50	0.00	-100.0%
3) Other State Revenue		8300-8599	9,473,927.85	11,458,986.00	21.0%
4) Other Local Revenue		8600-8799	21,612.31	41,000.00	89.7%
5) TOTAL, REVENUES			9,732,577.66	11,499,986.00	18.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		7,167,295.01	8,917,674.48	24.4%
2) Instruction - Related Services	2000-2999		983,065.17	990,294.26	0.7%
3) Pupil Services	3000-3999		491,252.16	528,829.60	7.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		359,943.82	579,607.82	61.0%
8) Plant Services	8000-8999		478,984.00	468,579.84	-2.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,480,540.16	11,484,986.00	21.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			252,037.50	15,000.00	-94.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			252,037.50	15,000.00	-94.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	976,698.95	1,228,736.45	25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			976,698.95	1,228,736.45	25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			976,698.95	1,228,736.45	25.8%
2) Ending Balance, June 30 (E + F1e)			1,228,736.45	1,243,736.45	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,228,736.45	1,243,736.45	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	237,037.50	237,037.50
6130	Child Development: Center-Based Reserve Account	991,698.95	1,006,698.95
Total, Restricted Balance		1,228,736.45	1,243,736.45



## Cafeteria Special Revenue Fund

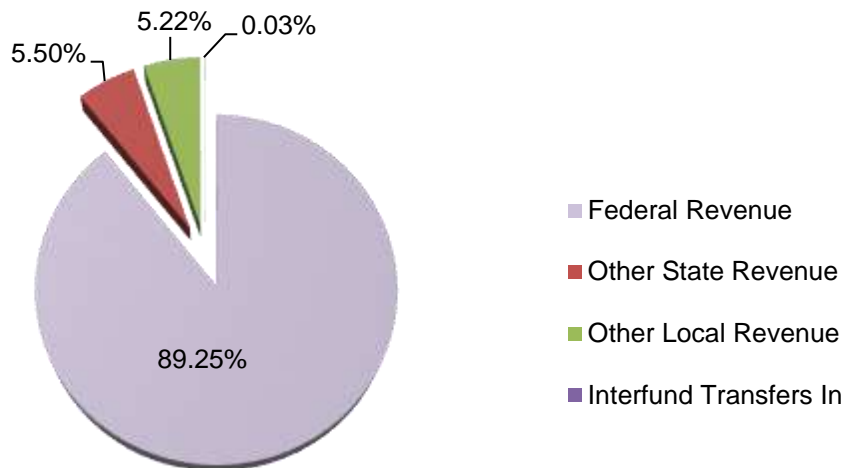


*Artwork created by a Santa Ana Unified School District - 6th grade student.*

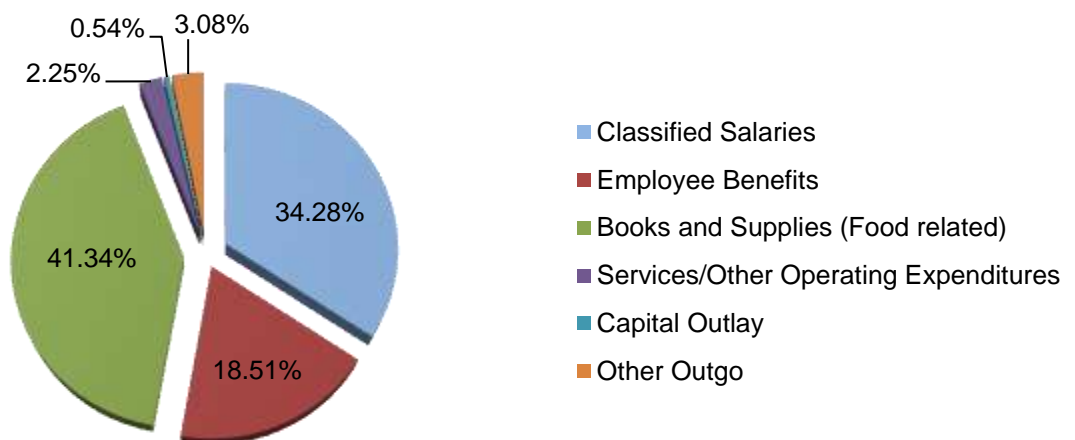
# Cafeteria Special Revenue Fund (13)



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 (89.25%). Total projected revenue is \$36.64 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (52.78%). Total projected expenditures are \$37.10 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$456 thousand more 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,555,314.63	32,706,000.00	59.1%
3) Other State Revenue		8300-8599	1,495,948.07	2,017,000.00	34.8%
4) Other Local Revenue		8600-8799	253,971.28	1,913,000.00	653.2%
5) TOTAL, REVENUES			22,305,233.98	36,636,000.00	64.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,477,597.00	12,716,791.00	10.8%
3) Employee Benefits		3000-3999	6,295,317.78	6,867,273.00	9.1%
4) Books and Supplies		4000-4999	5,989,796.45	15,340,100.00	156.1%
5) Services and Other Operating Expenditures		5000-5999	955,599.02	833,675.00	-12.8%
6) Capital Outlay		6000-6999	3,286,673.00	200,000.00	-93.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,067,271.82	1,144,100.10	7.2%
9) TOTAL, EXPENDITURES			29,072,255.07	37,101,939.10	27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,767,021.09)	(465,939.10)	-93.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	574,826.36	10,000.00	-98.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			574,826.36	10,000.00	-98.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,192,194.73)	(455,939.10)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,918,829.48	12,726,634.75	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,918,829.48	12,726,634.75	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,918,829.48	12,726,634.75	-32.7%
2) Ending Balance, June 30 (E + F1e)			12,726,634.75	12,270,695.65	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,726,634.75	12,270,695.65	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	19,055,314.63	30,906,000.00	62.2%
Donated Food Commodities		8221	1,500,000.00	1,800,000.00	20.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,555,314.63	32,706,000.00	59.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,495,948.07	2,017,000.00	34.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,495,948.07	2,017,000.00	34.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	3,000.00	New
Food Service Sales		8634	150,100.00	620,000.00	313.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	103,500.00	90,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	371.28	1,200,000.00	323106.2%
TOTAL, OTHER LOCAL REVENUE			253,971.28	1,913,000.00	653.2%
TOTAL, REVENUES			22,305,233.98	36,636,000.00	64.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,480,688.00	10,652,395.00	12.4%
Classified Supervisors' and Administrators' Salaries		2300	1,929,103.00	1,992,477.00	3.3%
Clerical, Technical and Office Salaries		2400	67,806.00	71,919.00	6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,477,597.00	12,716,791.00	10.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,148,001.54	2,408,193.00	12.1%
OASDI/Medicare/Alternative		3301-3302	802,803.93	896,721.00	11.7%
Health and Welfare Benefits		3401-3402	3,338,801.81	3,405,958.00	2.0%
Unemployment Insurance		3501-3502	5,710.50	156,401.00	2638.8%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,295,317.78	6,867,273.00	9.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	758,047.04	365,000.00	-51.8%
Noncapitalized Equipment		4400	100,850.00	105,000.00	4.1%
Food		4700	5,130,899.41	14,870,100.00	189.8%
TOTAL, BOOKS AND SUPPLIES			5,989,796.45	15,340,100.00	156.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	70,000.00	10,000.00	-85.7%
Travel and Conferences		5200	2,700.00	7,000.00	159.3%
Dues and Memberships		5300	5,000.00	4,000.00	-20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,334.32	135,500.00	244.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	607,600.00	550,000.00	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	92,950.00	(11,825.00)	-112.7%
Professional/Consulting Services and Operating Expenditures		5800	135,314.70	136,300.00	0.7%
Communications		5900	2,700.00	2,700.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			955,599.02	833,675.00	-12.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	2,599,673.00	0.00	-100.0%
Equipment		6400	687,000.00	200,000.00	-70.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,286,673.00	200,000.00	-93.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,067,271.82	1,144,100.10	7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,067,271.82	1,144,100.10	7.2%
TOTAL, EXPENDITURES			29,072,255.07	37,101,939.10	27.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	8,792.36	10,000.00	13.7%
Other Authorized Interfund Transfers In		8919	566,034.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			574,826.36	10,000.00	-98.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			574,826.36	10,000.00	-98.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,555,314.63	32,706,000.00	59.1%
3) Other State Revenue		8300-8599	1,495,948.07	2,017,000.00	34.8%
4) Other Local Revenue		8600-8799	253,971.28	1,913,000.00	653.2%
5) TOTAL, REVENUES			22,305,233.98	36,636,000.00	64.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,179,773.66	35,622,732.00	41.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		186,202.27	199,507.00	7.1%
7) General Administration	7000-7999		1,067,271.82	1,144,100.10	7.2%
8) Plant Services	8000-8999		2,639,007.32	135,600.00	-94.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,072,255.07	37,101,939.10	27.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,767,021.09)	(465,939.10)	-93.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	574,826.36	10,000.00	-98.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			574,826.36	10,000.00	-98.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,192,194.73)	(455,939.10)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,918,829.48	12,726,634.75	-32.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,918,829.48	12,726,634.75	-32.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,918,829.48	12,726,634.75	-32.7%
2) Ending Balance, June 30 (E + F1e)			12,726,634.75	12,270,695.65	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,726,634.75	12,270,695.65	-3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	12,717,328.45	12,261,389.35
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	9,306.29	9,306.29
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		12,726,634.75	12,270,695.65

## Deferred Maintenance Fund

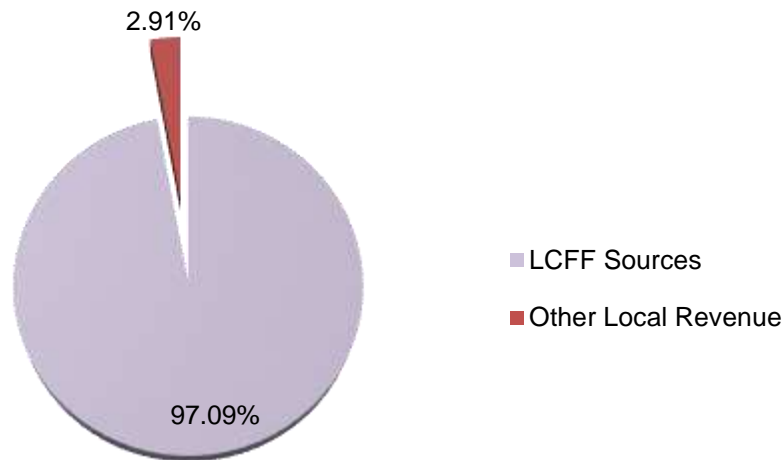


*Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.*

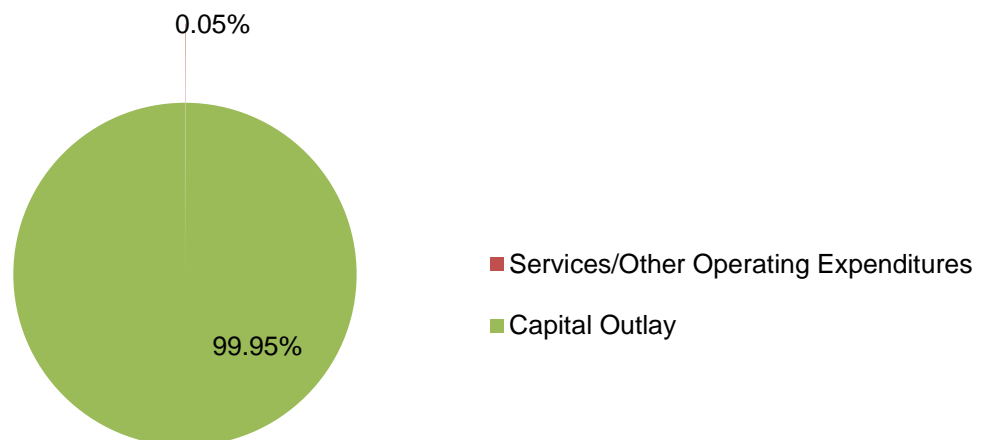
# Deferred Maintenance Fund (14)



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 \$2.06 million.



The projected fund balance of \$2.26 million is reserved for ongoing and major maintenance of school buildings.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,648.00	60,000.00	55.2%
5) TOTAL, REVENUES			2,038,648.00	2,060,000.00	1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,221.20	2,300.00	3.5%
6) Capital Outlay		6000-6999	5,301,235.75	2,060,500.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,303,456.95	2,062,800.00	-61.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,264,808.95)	(2,800.00)	-99.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,264,808.95)	(2,800.00)	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,402.76	2,258,593.81	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,402.76	2,258,593.81	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,402.76	2,258,593.81	-59.1%
2) Ending Balance, June 30 (E + F1e)			2,258,593.81	2,255,793.81	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,258,593.81	2,255,793.81	-0.1%
Maintenance Projects	0000	9780		1,697,725.01	
Turf Projects	0000	9780		558,068.80	
Maintenance Projects	0000	9780	1,700,525.01		
Turf Projects	0000	9780	558,068.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,000,000.00	2,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,000,000.00	2,000,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,648.00	60,000.00	55.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,648.00	60,000.00	55.2%
TOTAL, REVENUES			2,038,648.00	2,060,000.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,221.20	2,300.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,221.20	2,300.00	3.5%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	658,534.89	1,000,000.00	51.9%
Buildings and Improvements of Buildings		6200	4,642,700.86	1,060,500.00	-77.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,301,235.75	2,060,500.00	-61.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,303,456.95	2,062,800.00	-61.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,648.00	60,000.00	55.2%
5) TOTAL, REVENUES			2,038,648.00	2,060,000.00	1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,303,456.95	2,062,800.00	-61.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,303,456.95	2,062,800.00	-61.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,264,808.95)	(2,800.00)	-99.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,264,808.95)	(2,800.00)	-99.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,523,402.76	2,258,593.81	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,523,402.76	2,258,593.81	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,523,402.76	2,258,593.81	-59.1%
2) Ending Balance, June 30 (E + F1e)			2,258,593.81	2,255,793.81	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,258,593.81	2,255,793.81	-0.1%
Maintenance Projects	0000	9780		1,697,725.01	
Turf Projects	0000	9780		558,068.80	
Maintenance Projects	0000	9780	1,700,525.01		
Turf Projects	0000	9780	558,068.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



## Special Reserve Fund for Other than Capital Outlay Projects

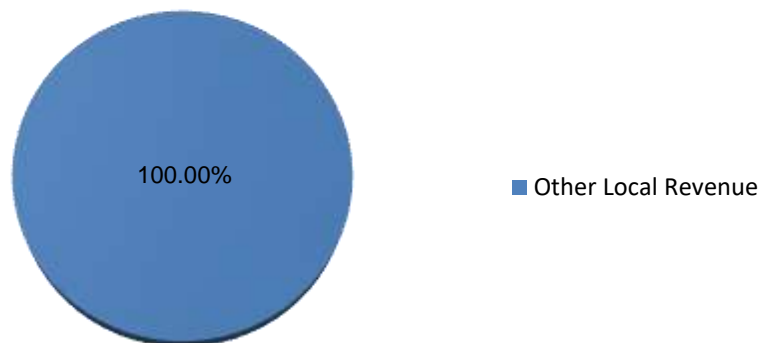


*Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.*

# 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 \$1.25 million is reserved for the District's operating systems.



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	8,000.00	-57.9%
5) TOTAL, REVENUES			19,000.00	8,000.00	-57.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,000.00	8,000.00	-57.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,000.00	8,000.00	-57.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,445.07	1,237,445.07	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,445.07	1,237,445.07	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,445.07	1,237,445.07	1.6%
2) Ending Balance, June 30 (E + F1e)			1,237,445.07	1,245,445.07	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,237,445.07	1,245,445.07	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,000.00	8,000.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,000.00	8,000.00	-57.9%
TOTAL, REVENUES			19,000.00	8,000.00	-57.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,000.00	8,000.00	-57.9%
5) TOTAL, REVENUES			19,000.00	8,000.00	-57.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			19,000.00	8,000.00	-57.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,000.00	8,000.00	-57.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,218,445.07	1,237,445.07	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,218,445.07	1,237,445.07	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,218,445.07	1,237,445.07	1.6%
2) Ending Balance, June 30 (E + F1e)			1,237,445.07	1,245,445.07	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,237,445.07	1,245,445.07	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

## Special Reserve Fund for Postemployment Benefits



*Artwork created by a Santa Ana Unified School District student from 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 \$336 thousand in fiscal year 2021-22.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	3,000.00	-53.8%
5) TOTAL, REVENUES			6,500.00	3,000.00	-53.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	3,000.00	-53.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,500.00	3,000.00	-53.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,074.86	332,574.86	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,074.86	332,574.86	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,074.86	332,574.86	2.0%
2) Ending Balance, June 30 (E + F1e)			332,574.86	335,574.86	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	332,574.86	335,574.86	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	6,500.00	3,000.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,500.00	3,000.00	-53.8%
<b>TOTAL, REVENUES</b>			6,500.00	3,000.00	-53.8%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	3,000.00	-53.8%
5) TOTAL, REVENUES			6,500.00	3,000.00	-53.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,500.00	3,000.00	-53.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,500.00	3,000.00	-53.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	326,074.86	332,574.86	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			326,074.86	332,574.86	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			326,074.86	332,574.86	2.0%
2) Ending Balance, June 30 (E + F1e)			332,574.86	335,574.86	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	332,574.86	335,574.86	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

# Building Fund



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

# Building Fund (21)

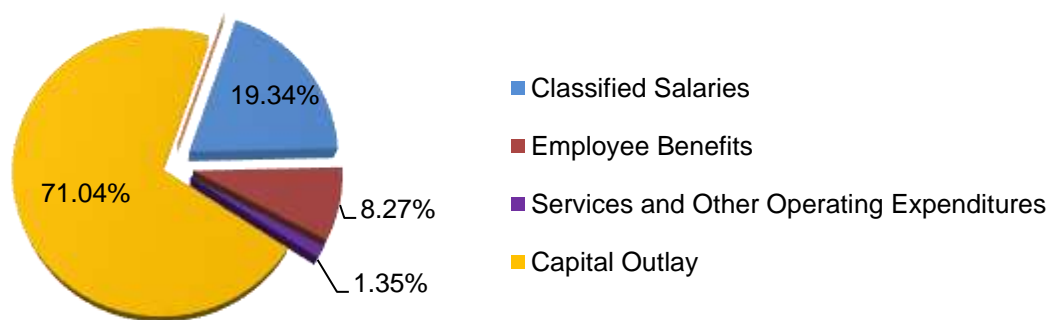


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

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 in 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	King Elementary School	\$1.0 million
Renovation	McFadden Institute of Technology	\$1.0 million
	Sierra Prep Academy	\$0.5 million
	Valley High School	\$0.5 million



The projected fund balance of \$70.43 million is reserved for the remaining Measure I projects.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	491,600.00	500,000.00	1.7%
5) TOTAL, REVENUES			491,600.00	500,000.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	795,738.80	816,647.77	2.6%
3) Employee Benefits		3000-3999	309,729.62	349,196.12	12.7%
4) Books and Supplies		4000-4999	836,389.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	37,799.01	56,875.00	50.5%
6) Capital Outlay		6000-6999	51,726,005.11	3,000,000.00	-94.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,705,662.39	4,222,718.89	-92.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,214,062.39)	(3,722,718.89)	-93.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,866,034.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,637,607.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,771,573.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,557,511.01	(3,722,718.89)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,592,418.97	74,149,929.98	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,592,418.97	74,149,929.98	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,592,418.97	74,149,929.98	43.7%
2) Ending Balance, June 30 (E + F1e)			74,149,929.98	70,427,211.09	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,149,929.98	70,427,211.09	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	491,600.00	500,000.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			491,600.00	500,000.00	1.7%
TOTAL, REVENUES			491,600.00	500,000.00	1.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	609,503.25	626,092.57	2.7%
Clerical, Technical and Office Salaries		2400	186,235.55	190,555.20	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			795,738.80	816,647.77	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	164,664.54	187,094.00	13.6%
OASDI/Medicare/Alternative		3301-3302	60,204.34	62,473.53	3.8%
Health and Welfare Benefits		3401-3402	84,467.25	89,583.83	6.1%
Unemployment Insurance		3501-3502	393.49	10,044.76	2452.7%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			309,729.62	349,196.12	12.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	448,350.70	0.00	-100.0%
Noncapitalized Equipment		4400	388,039.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			836,389.85	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	37,799.01	56,875.00	50.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,799.01	56,875.00	50.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	251,314.00	0.00	-100.0%
Land Improvements		6170	103,259.70	0.00	-100.0%
Buildings and Improvements of Buildings		6200	51,337,211.79	3,000,000.00	-94.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,219.62	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,726,005.11	3,000,000.00	-94.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			53,705,662.39	4,222,718.89	-92.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,866,034.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,866,034.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	78,637,607.40	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			78,637,607.40	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			75,771,573.40	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	491,600.00	500,000.00	1.7%
5) TOTAL, REVENUES			491,600.00	500,000.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		53,705,662.39	4,222,718.89	-92.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,705,662.39	4,222,718.89	-92.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(53,214,062.39)	(3,722,718.89)	-93.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,866,034.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,637,607.40	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			75,771,573.40	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,557,511.01	(3,722,718.89)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,592,418.97	74,149,929.98	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,592,418.97	74,149,929.98	43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,592,418.97	74,149,929.98	43.7%
2) Ending Balance, June 30 (E + F1e)			74,149,929.98	70,427,211.09	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	74,149,929.98	70,427,211.09	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	74,149,929.98	70,427,211.09
Total, Restricted Balance		74,149,929.98	70,427,211.09



## Capital Facilities Fund



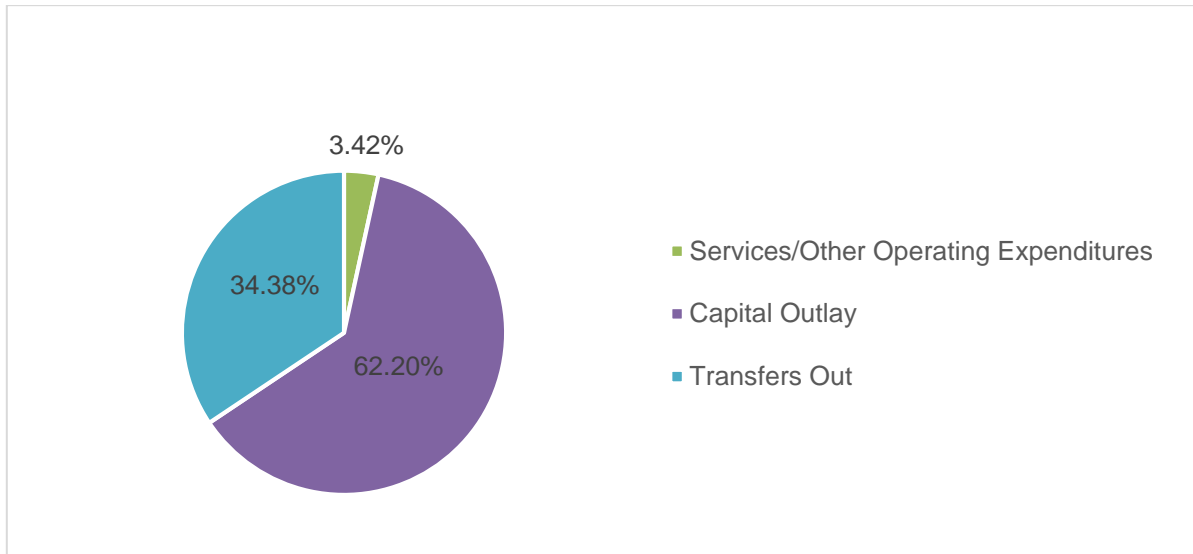
*Artwork created by a Santa Ana Unified School District student from Santa Ana High School.*

# 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 \$7.44 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$3.18 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 \$27.54 million that is reserved for legally restricted facility projects (\$12.16 million), developer fees (\$14.81 million), and City of Santa Ana Redevelopment (\$0.57 million).

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,773,992.00	7,443,933.00	-36.8%
5) TOTAL, REVENUES			11,773,992.00	7,443,933.00	-36.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	339,897.69	166,000.00	-51.2%
6) Capital Outlay		6000-6999	5,334,151.73	3,016,314.00	-43.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,674,049.42	3,182,314.00	-43.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,099,942.58	4,261,619.00	-30.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,607,752.82	1,666,968.17	3.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			692,247.18	(1,666,968.17)	-340.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,792,189.76	2,594,650.83	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,155,071.64	24,947,261.40	37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,155,071.64	24,947,261.40	37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,155,071.64	24,947,261.40	37.4%
2) Ending Balance, June 30 (E + F1e)			24,947,261.40	27,541,912.23	10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,005,209.40	12,162,050.23	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,942,052.00	15,379,862.00	10.3%
Community Redevelopment Funds	0000	9780		14,806,300.40	
City of Santa Ana Redevelopment	0000	9780		573,561.60	
Community Redevelopment Funds	0000	9780	13,297,300.40		
City of Santa Ana Redevelopment	0000	9780	644,751.60		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,590,228.00	4,743,933.00	3.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	178,250.00	200,000.00	12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	7,000,000.00	2,500,000.00	-64.3%
Other Local Revenue All Other Local Revenue		8699	5,514.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,773,992.00	7,443,933.00	-36.8%
TOTAL, REVENUES			11,773,992.00	7,443,933.00	-36.8%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	339,897.69	166,000.00	-51.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			339,897.69	166,000.00	-51.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	101,593.03	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,232,558.70	3,016,314.00	-42.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,334,151.73	3,016,314.00	-43.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,674,049.42	3,182,314.00	-43.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,300,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,300,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,607,752.82	1,666,968.17	3.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,607,752.82	1,666,968.17	3.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			692,247.18	(1,666,968.17)	-340.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,773,992.00	7,443,933.00	-36.8%
5) TOTAL, REVENUES			11,773,992.00	7,443,933.00	-36.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,022.69	11,000.00	9.8%
8) Plant Services	8000-8999		5,664,026.73	3,171,314.00	-44.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,674,049.42	3,182,314.00	-43.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,099,942.58	4,261,619.00	-30.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,607,752.82	1,666,968.17	3.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			692,247.18	(1,666,968.17)	-340.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,792,189.76	2,594,650.83	-61.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,155,071.64	24,947,261.40	37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,155,071.64	24,947,261.40	37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,155,071.64	24,947,261.40	37.4%
2) Ending Balance, June 30 (E + F1e)			24,947,261.40	27,541,912.23	10.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,005,209.40	12,162,050.23	10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,942,052.00	15,379,862.00	10.3%
Community Redevelopment Funds	0000	9780		14,806,300.40	
City of Santa Ana Redevelopment	0000	9780		573,561.60	
Community Redevelopment Funds	0000	9780	13,297,300.40		
City of Santa Ana Redevelopment	0000	9780	644,751.60		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	11,005,209.40	12,162,050.23
Total, Restricted Balance		11,005,209.40	12,162,050.23

## County School Facilities Fund



*Artwork created by a Santa Ana Unified School District student from Godinez Fundamental 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. Currently there are no more revenues coming in to the District except for the interest revenue. There is \$1.5 thousand budgeted for interest and costs.



The projected fund balance of approximately \$0.46 million is reserved for future legally restricted projects.



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,618.84	15,000.00	-60.1%
5) TOTAL, REVENUES			37,618.84	15,000.00	-60.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,301.54	1,500.00	15.2%
6) Capital Outlay		6000-6999	4,025,850.89	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,027,152.43	1,500.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,989,533.59)	13,500.00	-100.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,989,533.59)	13,500.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,437,068.62	447,535.03	-89.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,437,068.62	447,535.03	-89.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,437,068.62	447,535.03	-89.9%
2) Ending Balance, June 30 (E + F1e)			447,535.03	461,035.03	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	447,535.03	461,035.03	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,000.00	15,000.00	-34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,618.84	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,618.84	15,000.00	-60.1%
TOTAL, REVENUES			37,618.84	15,000.00	-60.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,301.54	1,500.00	15.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,301.54	1,500.00	15.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	33,590.67	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,992,260.22	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,025,850.89	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,027,152.43	1,500.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,618.84	15,000.00	-60.1%
5) TOTAL, REVENUES			37,618.84	15,000.00	-60.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,027,152.43	1,500.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,027,152.43	1,500.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,989,533.59)	13,500.00	-100.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,989,533.59)	13,500.00	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,437,068.62	447,535.03	-89.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,437,068.62	447,535.03	-89.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,437,068.62	447,535.03	-89.9%
2) Ending Balance, June 30 (E + F1e)			447,535.03	461,035.03	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	447,535.03	461,035.03	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	447,535.03	461,035.03
Total, Restricted Balance		447,535.03	461,035.03



## Special Reserve Fund for Capital Outlay Projects



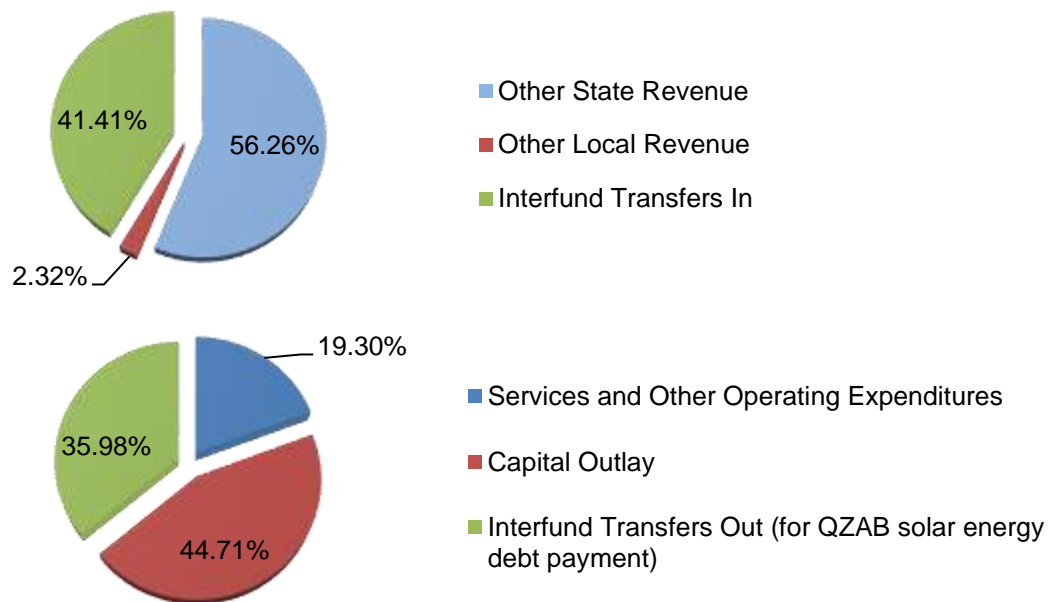
*Artwork created by a Santa Ana Unified School District student from Santa Ana High School.*

# 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	\$0.25 million is allocated to fund architectural services at the following sites; Carver, Garfield, King and Washington elementary schools.
Emergency Repair Program	\$0.48 million is for miscellaneous architects and consultant contracts.
Kitchen Remodeling	\$0.06 million is budgeted for the kitchen project at Saddleback high school.



The projected fund balance of approximately \$6.41 million is reserved for legal restricted projects (\$0.03 million), future capital outlay projects (\$1.24 million), QZAB solar energy debt payment (\$3.21 million), and California Solar Initiative projects (\$1.93 million).

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	442,591.15	1,936,377.88	337.5%
4) Other Local Revenue		8600-8799	260,290.05	80,000.00	-69.3%
5) TOTAL, REVENUES			702,881.20	2,016,377.88	186.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	500.00	0.00	-100.0%
3) Employee Benefits		3000-3999	38.50	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,401,663.13	775,000.00	-44.7%
6) Capital Outlay		6000-6999	2,234,393.06	1,795,173.88	-19.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,636,594.69	2,570,173.88	-29.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,933,713.49)	(553,796.00)	-81.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,387,180.42	1,425,379.00	2.8%
b) Transfers Out		7600-7629	1,444,203.00	1,444,684.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,022.58)	(19,305.00)	-66.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,990,736.07)	(573,101.00)	-80.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,973,509.29	6,982,773.22	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,973,509.29	6,982,773.22	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,973,509.29	6,982,773.22	-30.0%
2) Ending Balance, June 30 (E + F1e)			6,982,773.22	6,409,672.22	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,113.96	25,626.96	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,901,659.26	6,384,045.26	-7.5%
Future capital projects	0000	9780		1,244,146.41	
QZAB solar energy	0000	9780		3,208,598.62	
California solar initiative	0000	9780		1,931,300.23	
Future capital projects	0000	9780	1,414,146.41		
QZAB solar energy	0000	9780	3,302,903.62		
California solar initiative	0000	9780	2,184,609.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	442,591.15	1,936,377.88	337.5%
TOTAL, OTHER STATE REVENUE			442,591.15	1,936,377.88	337.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	92,000.00	80,000.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	168,290.05	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,290.05	80,000.00	-69.3%
TOTAL, REVENUES			702,881.20	2,016,377.88	186.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	500.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			500.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38.25	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.25	0.00	-100.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38.50	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,500.00	75,000.00	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,325,163.13	700,000.00	-47.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,401,663.13	775,000.00	-44.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,234,393.06	1,795,173.88	-19.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,234,393.06	1,795,173.88	-19.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,636,594.69	2,570,173.88	-29.3%

			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,387,180.42	1,425,379.00	2.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,387,180.42	1,425,379.00	2.8%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,444,203.00	1,444,684.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,444,203.00	1,444,684.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(57,022.58)	(19,305.00)	-66.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	442,591.15	1,936,377.88	337.5%
4) Other Local Revenue		8600-8799	260,290.05	80,000.00	-69.3%
5) TOTAL, REVENUES			702,881.20	2,016,377.88	186.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,636,594.69	2,570,173.88	-29.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,636,594.69	2,570,173.88	-29.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,933,713.49)	(553,796.00)	-81.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,387,180.42	1,425,379.00	2.8%
b) Transfers Out		7600-7629	1,444,203.00	1,444,684.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,022.58)	(19,305.00)	-66.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,990,736.07)	(573,101.00)	-80.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,973,509.29	6,982,773.22	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,973,509.29	6,982,773.22	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,973,509.29	6,982,773.22	-30.0%
2) Ending Balance, June 30 (E + F1e)			6,982,773.22	6,409,672.22	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	81,113.96	25,626.96	-68.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,901,659.26	6,384,045.26	-7.5%
Future capital projects	0000	9780		1,244,146.41	
QZAB solar energy	0000	9780		3,208,598.62	
California solar initiative	0000	9780		1,931,300.23	
Future capital projects	0000	9780	1,414,146.41		
QZAB solar energy	0000	9780	3,302,903.62		
California solar initiative	0000	9780	2,184,609.23		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	81,113.96	25,626.96
Total, Restricted Balance		81,113.96	25,626.96



## Capital Project Fund for Blended Component Units



*Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High 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 fund balance of \$0.41 million is reserved for legally restricted future facility projects.

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,050.00	4,800.00	-20.7%
5) TOTAL, REVENUES			6,050.00	4,800.00	-20.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,835.76	97,226.46	2.5%
3) Employee Benefits		3000-3999	42,718.30	49,307.90	15.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,711.66	2,448.00	-88.7%
6) Capital Outlay		6000-6999	50,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			209,265.72	148,982.36	-28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(203,215.72)	(144,182.36)	-29.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(203,215.72)	(144,182.36)	-29.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	752,743.61	549,527.89	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,743.61	549,527.89	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,743.61	549,527.89	-27.0%
2) Ending Balance, June 30 (E + F1e)			549,527.89	405,345.53	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	549,527.89	405,345.53	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,050.00	4,800.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,050.00	4,800.00	-20.7%
TOTAL, REVENUES			6,050.00	4,800.00	-20.7%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	94,835.76	97,226.46	2.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			94,835.76	97,226.46	2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,630.96	22,274.58	13.5%
OASDI/Medicare/Alternative		3301-3302	7,129.14	7,437.82	4.3%
Health and Welfare Benefits		3401-3402	15,911.61	18,399.61	15.6%
Unemployment Insurance		3501-3502	46.59	1,195.89	2466.8%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,718.30	49,307.90	15.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	21,711.66	2,448.00	-88.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,711.66	2,448.00	-88.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			209,265.72	148,982.36	-28.8%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>			
<b>INTERFUND TRANSFERS IN</b>			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,050.00	4,800.00	-20.7%
5) TOTAL, REVENUES			6,050.00	4,800.00	-20.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		209,265.72	148,982.36	-28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			209,265.72	148,982.36	-28.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(203,215.72)	(144,182.36)	-29.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(203,215.72)	(144,182.36)	-29.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	752,743.61	549,527.89	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,743.61	549,527.89	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,743.61	549,527.89	-27.0%
2) Ending Balance, June 30 (E + F1e)			549,527.89	405,345.53	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	549,527.89	405,345.53	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	549,527.89	405,345.53
Total, Restricted Balance		549,527.89	405,345.53





## Bond Interest and Redemption Fund

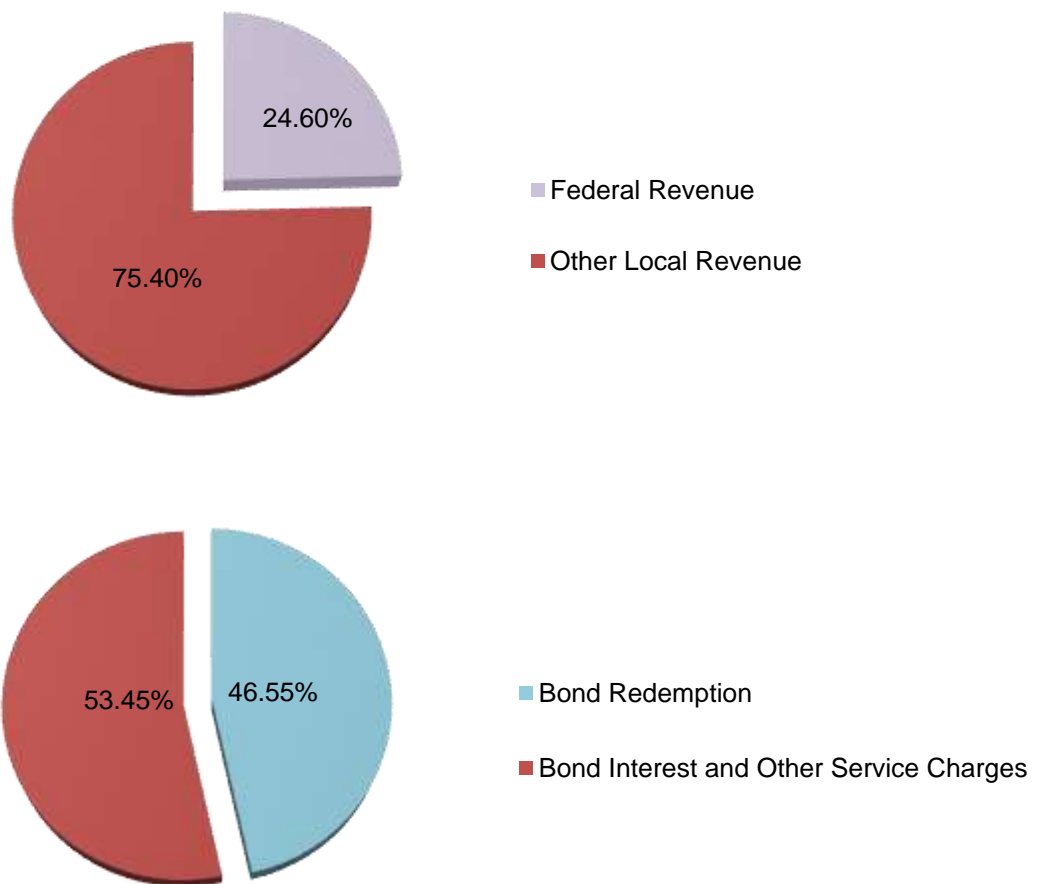


*Artwork created by a Santa Ana Unified School District student from Willard Intermediate School.*

# 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,908,479.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,939,526.00	5,850,399.00	-80.5%
5) TOTAL, REVENUES			29,939,526.00	7,758,878.00	-74.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	30,863,182.00	27,183,191.00	-11.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,863,182.00	27,183,191.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(923,656.00)	(19,424,313.00)	2003.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,200.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,200.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(923,656.00)	(19,424,313.00)	2003.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,358,532.00	34,434,876.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,358,532.00	34,434,876.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,358,532.00	34,434,876.00	-2.6%
2) Ending Balance, June 30 (E + F1e)			34,434,876.00	15,010,563.00	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,434,876.00	15,010,563.00	-56.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	1,908,479.00	New
TOTAL, FEDERAL REVENUE			0.00	1,908,479.00	New
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	28,714,106.00	4,624,979.00	-83.9%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	586,557.00	586,557.00	0.0%
Supplemental Taxes		8614	121,904.00	121,904.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	516,959.00	516,959.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,939,526.00	5,850,399.00	-80.5%
TOTAL, REVENUES			29,939,526.00	7,758,878.00	-74.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	14,102,328.00	12,654,945.00	-10.3%
Bond Interest and Other Service Charges		7434	16,760,854.00	14,528,246.00	-13.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,863,182.00	27,183,191.00	-11.9%
TOTAL, EXPENDITURES			30,863,182.00	27,183,191.00	-11.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	8,200.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,200.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,200.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,200.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,908,479.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,939,526.00	5,850,399.00	-80.5%
5) TOTAL, REVENUES			29,939,526.00	7,758,878.00	-74.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	30,863,182.00	27,183,191.00	-11.9%
10) TOTAL, EXPENDITURES			30,863,182.00	27,183,191.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(923,656.00)	(19,424,313.00)	2003.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,200.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,200.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(923,656.00)	(19,424,313.00)	2003.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,358,532.00	34,434,876.00	-2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,358,532.00	34,434,876.00	-2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,358,532.00	34,434,876.00	-2.6%
2) Ending Balance, June 30 (E + F1e)			34,434,876.00	15,010,563.00	-56.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,434,876.00	15,010,563.00	-56.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	34,434,876.00	15,010,563.00
Total, Restricted Balance		34,434,876.00	15,010,563.00



## Debt Service Fund



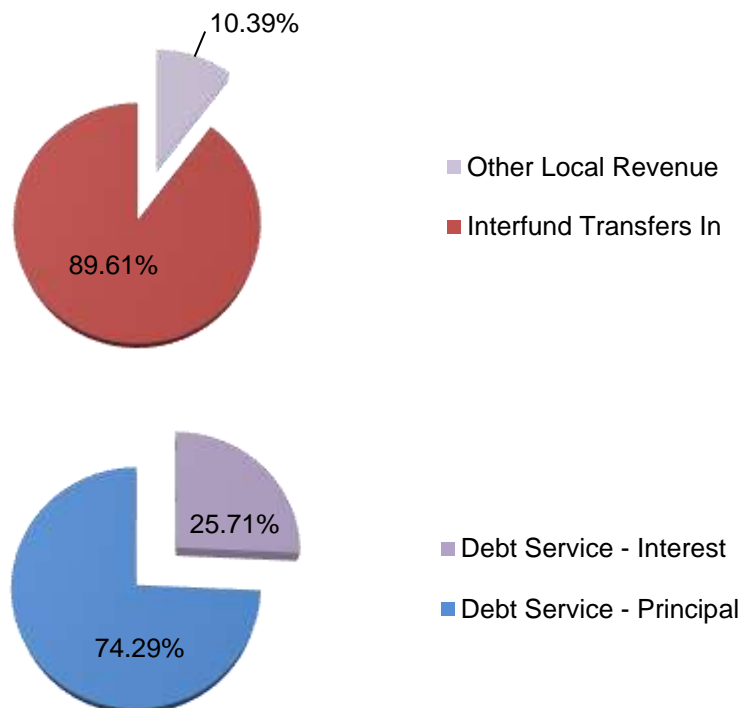
*Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.*

# 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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	940,107.00	804,690.00	-14.4%
5) TOTAL, REVENUES			940,107.00	804,690.00	-14.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,600,904.72	7,691,378.07	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,600,904.72	7,691,378.07	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,660,797.72)	(6,886,688.07)	3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,736,235.94	6,941,188.07	3.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,736,235.94	6,941,188.07	3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,438.22	54,500.00	-27.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,464,714.66	4,540,152.88	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,464,714.66	4,540,152.88	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,464,714.66	4,540,152.88	1.7%
2) Ending Balance, June 30 (E + F1e)			4,540,152.88	4,594,652.88	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,525,222.88	4,565,222.88	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,930.00	29,430.00	97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	139,930.00	54,500.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	800,177.00	750,190.00	-6.2%
TOTAL, OTHER LOCAL REVENUE			940,107.00	804,690.00	-14.4%
TOTAL, REVENUES			940,107.00	804,690.00	-14.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	2,085,493.00	1,977,243.36	-5.2%
Other Debt Service - Principal		7439	5,515,411.72	5,714,134.71	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,600,904.72	7,691,378.07	1.2%
TOTAL, EXPENDITURES			7,600,904.72	7,691,378.07	1.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,736,235.94	6,941,188.07	3.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,736,235.94	6,941,188.07	3.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			6,736,235.94	6,941,188.07	3.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	940,107.00	804,690.00	-14.4%
5) TOTAL, REVENUES			940,107.00	804,690.00	-14.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,600,904.72	7,691,378.07	1.2%
10) TOTAL, EXPENDITURES			7,600,904.72	7,691,378.07	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,660,797.72)	(6,886,688.07)	3.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,736,235.94	6,941,188.07	3.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,736,235.94	6,941,188.07	3.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			75,438.22	54,500.00	-27.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,464,714.66	4,540,152.88	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,464,714.66	4,540,152.88	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,464,714.66	4,540,152.88	1.7%
2) Ending Balance, June 30 (E + F1e)			4,540,152.88	4,594,652.88	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,525,222.88	4,565,222.88	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,930.00	29,430.00	97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	4,525,222.88	4,565,222.88
Total, Restricted Balance		4,525,222.88	4,565,222.88

## Self-Insurance Fund



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

# Self-Insurance Fund (67)

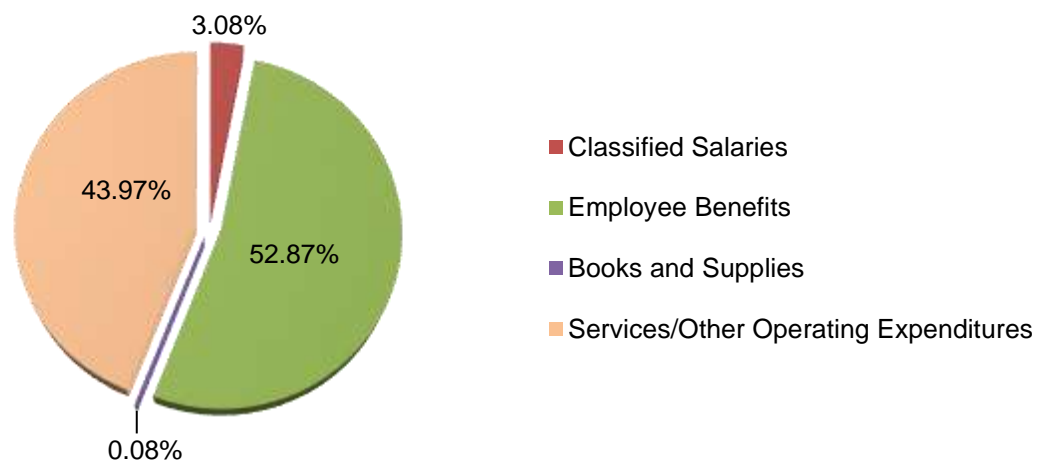


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

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	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	434.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,632,079.35	14,735,327.66	0.7%
5) TOTAL, REVENUES			14,632,513.35	14,735,327.66	0.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	4,160.71	0.00	-100.0%
2) Classified Salaries		2000-2999	592,179.68	597,159.09	0.8%
3) Employee Benefits		3000-3999	10,211,457.76	10,240,628.69	0.3%
4) Books and Supplies		4000-4999	97,483.15	16,430.00	-83.1%
5) Services and Other Operating Expenses		5000-5999	8,781,625.95	8,515,555.00	-3.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			19,686,907.25	19,369,772.78	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,054,393.90)	(4,634,445.12)	-8.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,054,393.90)	(4,634,445.12)	-8.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,348,161.23	36,619,316.33	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,348,161.23	36,619,316.33	-9.2%
d) Other Restatements		9795	1,325,549.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,673,710.23	36,619,316.33	-12.1%
2) Ending Net Position, June 30 (E + F1e)			36,619,316.33	31,984,871.21	-12.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	36,619,316.33	31,984,871.21	-12.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	434.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			434.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	393,400.00	314,000.00	-20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,162,127.41	4,421,327.66	6.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,076,551.94	10,000,000.00	-0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,632,079.35	14,735,327.66	0.7%
TOTAL, REVENUES			14,632,513.35	14,735,327.66	0.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	4,160.71	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,160.71	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,669.42	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	216,517.92	217,059.21	0.2%
Clerical, Technical and Office Salaries		2400	373,992.34	380,099.88	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			592,179.68	597,159.09	0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,105.96	0.00	-100.0%
PERS		3201-3202	122,301.18	136,809.16	11.9%
OASDI/Medicare/Alternative		3301-3302	43,874.86	45,682.69	4.1%
Health and Welfare Benefits		3401-3402	43,881.03	50,791.79	15.7%
Unemployment Insurance		3501-3502	294.73	7,345.05	2392.1%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,000,000.00	10,000,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,211,457.76	10,240,628.69	0.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,897.91	11,330.00	-4.8%
Noncapitalized Equipment		4400	85,585.24	5,100.00	-94.0%
TOTAL, BOOKS AND SUPPLIES			97,483.15	16,430.00	-83.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,000.00	-33.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	4,251,856.93	4,425,000.00	4.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,700.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,523,069.02	4,089,255.00	-9.6%
Communications		5900	500.00	300.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,781,625.95	8,515,555.00	-3.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			19,686,907.25	19,369,772.78	-1.6%

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



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	434.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,632,079.35	14,735,327.66	0.7%
5) TOTAL, REVENUES			14,632,513.35	14,735,327.66	0.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		19,686,907.25	19,369,772.78	-1.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			19,686,907.25	19,369,772.78	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,054,393.90)	(4,634,445.12)	-8.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(5,054,393.90)	(4,634,445.12)	-8.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	40,348,161.23	36,619,316.33	-9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,348,161.23	36,619,316.33	-9.2%
d) Other Restatements		9795	1,325,549.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			41,673,710.23	36,619,316.33	-12.1%
2) Ending Net Position, June 30 (E + F1e)			36,619,316.33	31,984,871.21	-12.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	36,619,316.33	31,984,871.21	-12.7%

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



## Retiree Benefit Fund



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

# Retiree Benefit Fund (71)



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114.00	250.00	119.3%
5) TOTAL, REVENUES			114.00	250.00	119.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,000,008.00	10,000,008.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,000,008.00	10,000,008.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,999,894.00)	(9,999,758.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,999,894.00)	(9,999,758.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,428.21	40,013,534.21	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,428.21	40,013,534.21	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,428.21	40,013,534.21	-20.0%
2) Ending Net Position, June 30 (E + F1e)			40,013,534.21	30,013,776.21	-25.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	40,013,534.21	30,013,776.21	-25.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	114.00	250.00	119.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114.00	250.00	119.3%
TOTAL, REVENUES			114.00	250.00	119.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000,008.00	10,000,008.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,000,008.00	10,000,008.00	0.0%
TOTAL, EXPENSES			10,000,008.00	10,000,008.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	114.00	250.00	119.3%
5) TOTAL, REVENUES			114.00	250.00	119.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		10,000,008.00	10,000,008.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			10,000,008.00	10,000,008.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,999,894.00)	(9,999,758.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,999,894.00)	(9,999,758.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,428.21	40,013,534.21	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,428.21	40,013,534.21	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,428.21	40,013,534.21	-20.0%
2) Ending Net Position, June 30 (E + F1e)			40,013,534.21	30,013,776.21	-25.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	40,013,534.21	30,013,776.21	-25.0%

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





# Supplemental Information



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



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	43,669.70	43,669.70	43,665.24	41,317.45	41,191.28	43,621.19
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	43,669.70	43,669.70	43,665.24	41,317.45	41,191.28	43,621.19
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	84.86	84.86	84.86	84.86	84.86	84.86
b. Special Education-Special Day Class	39.26	39.26	39.26	39.26	39.26	39.26
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.69	5.69	5.69	5.69	5.69	5.69
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	129.81	129.81	129.81	129.81	129.81	129.81
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	43,799.51	43,799.51	43,795.05	41,447.26	41,321.09	43,751.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	344.15	344.15	344.15	346.09	346.09	346.09
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	344.15	344.15	344.15	346.09	346.09	346.09
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	344.15	344.15	344.15	346.09	346.09	346.09

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	270,092,350.89	301	28,796.69	303	270,063,554.20	305	6,160,140.77		307	263,903,413.43	309
2000 - Classified Salaries	108,336,533.94	311	294,880.86	313	108,041,653.08	315	8,939,116.23		317	99,102,536.85	319
3000 - Employee Benefits	158,391,731.18	321	124,448.54	323	158,267,282.64	325	4,316,943.77		327	153,950,338.87	329
4000 - Books, Supplies Equip Replace. (6500)	78,520,182.02	331	5,325,649.48	333	73,194,532.54	335	3,111,376.18		337	70,083,156.36	339
5000 - Services. . . & 7300 - Indirect Costs	69,818,721.64	341	527,690.78	343	69,291,030.86	345	20,072,771.55		347	49,218,259.31	349
TOTAL					678,858,053.32	365	TOTAL			636,257,704.82	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	636,257,704.82
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	276,903,707.32	301	0.00	303	276,903,707.32	305	5,079,677.99		307	271,824,029.33	309
2000 - Classified Salaries	114,665,640.40	311	287,180.43	313	114,378,459.97	315	9,909,896.04		317	104,468,563.93	319
3000 - Employee Benefits	174,891,316.78	321	133,182.91	323	174,758,133.87	325	4,627,347.36		327	170,130,786.51	329
4000 - Books, Supplies Equip Replace. (6500)	134,642,634.31	331	1,580,720.80	333	133,061,913.51	335	3,747,938.93		337	129,313,974.58	339
5000 - Services. . . & 7300 - Indirect Costs	177,703,185.79	341	596,165.26	343	177,107,020.53	345	21,414,109.57		347	155,692,910.96	349
TOTAL					876,209,235.20	365	TOTAL			831,430,265.31	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	219,526,540.20 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	40,612,492.41 380
3. STRS. . . . .		3101 & 3102	59,569,334.34 382
4. PERS. . . . .		3201 & 3202	8,568,121.24 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	6,652,101.49 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	39,263,899.75 385
7. Unemployment Insurance. . . . .		3501 & 3502	3,277,358.10 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	0.00 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			377,469,847.53 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			11,453,481.42 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			366,016,366.11 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			44.02%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	44.02%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	10.98%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	831,430,265.31
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	91,291,043.13

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


### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 19,004,843.81
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) 521,700,198.20

#### 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) 3.64%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	25,381,572.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,922,637.70
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	88,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	180,346.92
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)	2,260,305.06
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)	33,833,361.75
9. Carry-Forward Adjustment (Part IV, Line F)	(1,670,894.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	32,162,467.66

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	442,071,246.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	72,058,850.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,577,025.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,893,617.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	239,445.96
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	29,833.82
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,559,173.42
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,890,730.55
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	198,876.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	59,835,987.82
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)	8,648,976.34
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,517,410.84
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)	658,521,174.63

**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)	5.14%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	4.88%
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#### Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>33,833,361.75</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(6,990,288.98)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.33%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.33%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.33%) times Part III, Line B19); zero if positive	<u>(1,670,894.09)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,670,894.09)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-835,447.05) is applied to the current year calculation and the remainder (\$-835,447.04) is deferred to one or more future years:	<u>5.01%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-556,964.70) is applied to the current year calculation and the remainder (\$-1,113,929.39) is deferred to one or more future years:	<u>5.05%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,670,894.09)</u>

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	12,682,066.21	549,133.47	4.33%
01	3060	466,971.96	20,219.54	4.33%
01	3110	74,269.63	3,215.87	4.33%
01	3182	333,501.53	14,440.62	4.33%
01	3210	5,882,263.50	254,702.01	4.33%
01	3212	5,000,000.00	216,500.00	4.33%
01	3215	2,385,009.15	103,270.90	4.33%
01	3310	7,893,528.14	341,789.77	4.33%
01	3315	331,947.67	14,373.33	4.33%
01	3327	441,167.89	19,102.57	4.33%
01	3345	7,171.37	310.52	4.33%
01	3385	270,946.04	11,731.96	4.33%
01	3395	104,368.84	4,519.16	4.33%
01	3410	420,593.51	18,211.70	4.33%
01	3550	396,872.92	17,185.00	4.33%
01	4035	1,817,799.83	78,710.73	4.33%
01	4124	2,446,975.31	105,954.04	4.33%
01	4127	1,579,741.63	68,402.81	4.33%
01	4201	102,333.84	4,431.05	4.33%
01	4203	2,390,579.54	103,512.09	4.33%
01	5630	262,030.77	11,345.93	4.33%
01	5640	10,141.33	439.12	4.33%
01	5810	692,251.72	8,392.23	1.21%
01	6010	9,818,967.46	365,592.07	3.72%
01	6011	25,000.00	1,082.50	4.33%
01	6385	97,956.60	4,241.51	4.33%
01	6386	15,763.44	682.56	4.33%
01	6387	1,505,255.27	65,177.55	4.33%
01	6510	488,881.36	21,168.56	4.33%
01	6512	182,386.67	7,897.35	4.33%
01	6515	12,817.02	554.98	4.33%
01	6520	346,511.12	15,003.93	4.33%
01	6546	1,186,145.53	51,360.10	4.33%
01	7220	168,559.41	7,298.62	4.33%
01	7311	181.66	7.87	4.33%
01	7370	211,398.17	9,153.54	4.33%
01	7420	4,258,988.00	184,414.00	4.33%
01	7510	567,837.15	24,587.35	4.33%
01	7810	483,170.52	20,921.28	4.33%
01	8150	21,570,257.50	933,992.15	4.33%
01	9010	5,246,602.46	109,979.54	2.10%
09	3010	34,396.02	1,489.35	4.33%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
09	3210	25,000.00	1,082.50	4.33%
09	3215	6,149.76	266.29	4.33%
09	6010	170,189.97	7,369.23	4.33%
09	7420	30,624.94	1,326.06	4.33%
09	7510	9,575.39	414.61	4.33%
12	6052	19,169.94	830.06	4.33%
12	6105	8,217,681.33	355,828.85	4.33%
12	6127	71,364.07	3,090.06	4.33%
12	6128	4,500.00	194.85	4.33%
13	5310	16,958,330.13	734,295.69	4.33%
13	5316	791,061.66	34,252.97	4.33%
13	5320	6,326,080.71	273,919.29	4.33%
13	7027	572,837.75	24,803.87	4.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,994,637.11	3,994,637.11
2. State Lottery Revenue	8560	6,668,525.08		2,086,143.93	8,754,669.01
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,668,525.08	0.00	6,080,781.04	12,749,306.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,098,550.98			5,098,550.98
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,569,974.10			1,569,974.10
4. Books and Supplies	4000-4999	0.00		2,298,649.92	2,298,649.92
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			963,899.08	963,899.08
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		6,668,525.08	0.00	3,262,549.00	9,931,074.08
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	2,818,232.04	2,818,232.04
<b>D. COMMENTS:</b>					
Duplication of instructional materials as well as instructional software licenses are included in this estimated actuals budget.					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	527,576,807.00	-4.46%	504,053,261.00	-2.46%	491,668,519.00
2. Federal Revenues	8100-8299	238,969,120.01	-82.10%	42,786,433.45	0.01%	42,790,874.03
3. Other State Revenues	8300-8599	88,472,495.44	-4.33%	84,643,997.25	-3.34%	81,820,234.88
4. Other Local Revenues	8600-8799	10,350,697.97	-8.77%	9,442,531.13	-5.48%	8,924,831.62
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)		865,369,120.42	-25.94%	640,926,222.83	-2.45%	625,204,459.53
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				276,903,707.32		274,586,149.73
b. Step & Column Adjustment				1,895,057.13		1,903,973.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,212,614.72)		(827,854.69)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	276,903,707.32	-0.84%	274,586,149.73	0.39%	275,662,268.71
2. Classified Salaries						
a. Base Salaries				114,665,640.40		113,988,125.01
b. Step & Column Adjustment				258,070.98		258,717.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(935,586.37)		(110,315.30)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	114,665,640.40	-0.59%	113,988,125.01	0.13%	114,136,526.86
3. Employee Benefits	3000-3999	174,891,316.78	4.62%	182,970,789.04	5.61%	193,237,140.82
4. Books and Supplies	4000-4999	132,908,634.31	-80.19%	26,332,875.70	-23.47%	20,152,552.75
5. Services and Other Operating Expenditures	5000-5999	179,659,346.08	-59.06%	73,560,993.09	-0.92%	72,887,843.94
6. Capital Outlay	6000-6999	3,001,148.20	-43.78%	1,687,308.30	-66.59%	563,718.02
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	(1,956,160.29)	0.00%	(1,956,160.29)	0.00%	(1,956,160.29)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,421,533.71	2.54%	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)		890,645,522.51	-23.44%	681,886,100.02	0.53%	685,516,706.28
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(25,276,402.09)		(40,959,877.19)		(60,312,246.75)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		190,594,442.38		165,318,040.29		124,358,163.10
2. Ending Fund Balance (Sum lines C and D1)		165,318,040.29		124,358,163.10		64,045,916.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	19,293,135.09		14,803,328.04		14,397,851.39
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	21,828,994.71		14,795,573.14		10,772,197.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,812,910.45		13,637,722.00		13,710,334.13
2. Unassigned/Unappropriated	9790	105,193,000.04		79,931,539.92		23,975,532.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		165,318,040.29		124,358,163.10		64,045,916.35

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,812,910.45		13,637,722.00		13,710,334.13
c. Unassigned/Unappropriated	9790	105,193,000.04		79,931,539.92		23,975,532.92
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 E1a thru E2c)		123,005,910.49		93,569,261.92		37,685,867.05
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.81%		13.72%		5.50%
<b>F. RECOMMENDED RESERVES</b>						
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 A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		41,317.45		40,028.00		38,750.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		890,645,522.51		681,886,100.02		685,516,706.28
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)		890,645,522.51		681,886,100.02		685,516,706.28
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,812,910.45		13,637,722.00		13,710,334.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		17,812,910.45		13,637,722.00		13,710,334.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	527,576,807.00	-4.46%	504,053,261.00	-2.46%	491,668,519.00
2. Federal Revenues	8100-8299	140,000.00	0.00%	140,000.00	0.00%	140,000.00
3. Other State Revenues	8300-8599	9,736,227.56	-0.86%	9,652,801.37	-16.60%	8,050,062.00
4. Other Local Revenues	8600-8799	3,819,238.54	2.72%	3,923,010.82	0.00%	3,923,010.82
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	(111,900,168.40)	0.74%	(112,728,213.24)	4.04%	(117,282,349.61)
6. Total (Sum lines A1 thru A5c)		429,372,104.70	-5.67%	405,040,859.95	-4.58%	386,499,242.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				201,417,995.13		204,137,131.54
b. Step & Column Adjustment				1,432,413.00		1,437,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,286,723.41		592,158.50
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	201,417,995.13	1.35%	204,137,131.54	0.99%	206,167,150.04
2. Classified Salaries						
a. Base Salaries				63,174,270.15		63,352,180.53
b. Step & Column Adjustment				144,251.00		144,613.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				33,659.38		(104,533.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	63,174,270.15	0.28%	63,352,180.53	0.06%	63,392,260.00
3. Employee Benefits	3000-3999	96,534,636.43	6.64%	102,940,844.32	6.93%	110,074,590.84
4. Books and Supplies	4000-4999	17,788,263.32	-8.47%	16,280,899.43	-22.21%	12,665,513.17
5. Services and Other Operating Expenditures	5000-5999	52,263,665.15	1.91%	53,264,416.66	-1.64%	52,393,254.60
6. Capital Outlay	6000-6999	1,622,898.20	-82.50%	283,974.15	2.12%	289,994.40
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	(16,527,535.32)	-63.91%	(5,964,535.98)	-0.92%	(5,909,566.21)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,421,533.71	2.54%	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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		423,346,082.77	4.29%	441,510,930.09	1.11%	446,406,012.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		6,026,021.93		(36,470,070.14)		(59,906,770.10)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		139,998,883.27		146,024,905.20		109,554,835.06
2. Ending Fund Balance (Sum lines C and D1)		146,024,905.20		109,554,835.06		49,648,064.96
3. Components of Ending Fund Balance						
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	21,828,994.71		14,795,573.14		10,772,197.91
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,812,910.45		13,637,722.00		13,710,334.13
2. Unassigned/Unappropriated	9790	105,193,000.04		79,931,539.92		23,975,532.92
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		146,024,905.20		109,554,835.06		49,648,064.96



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,812,910.45		13,637,722.00		13,710,334.13
c. Unassigned/Unappropriated	9790	105,193,000.04		79,931,539.92		23,975,532.92
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		123,005,910.49		93,569,261.92		37,685,867.05
<b>F. ASSUMPTIONS</b>						
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.						
Reduction to salaries are mainly a result of resources that are expiring. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year.						

Description	Object Codes	2021-22 Budget (Form 01) (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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	238,829,120.01	-82.14%	42,646,433.45	0.01%	42,650,874.03
3. Other State Revenues	8300-8599	78,736,267.88	-4.76%	74,991,195.88	-1.63%	73,770,172.88
4. Other Local Revenues	8600-8799	6,531,459.43	-15.49%	5,519,520.31	-9.38%	5,001,820.80
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	111,900,168.40	0.74%	112,728,213.24	4.04%	117,282,349.61
6. Total (Sum lines A1 thru A5c)		435,997,015.72	-45.90%	235,885,362.88	1.20%	238,705,217.32
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				75,485,712.19		70,449,018.19
b. Step & Column Adjustment				462,644.13		466,113.67
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,499,338.13)		(1,420,013.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,485,712.19	-6.67%	70,449,018.19	-1.35%	69,495,118.67
2. Classified Salaries						
a. Base Salaries				51,491,370.25		50,635,944.48
b. Step & Column Adjustment				113,819.98		114,104.15
c. Cost-of-Living Adjustment						
d. Other Adjustments				(969,245.75)		(5,781.77)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,491,370.25	-1.66%	50,635,944.48	0.21%	50,744,266.86
3. Employee Benefits	3000-3999	78,356,680.35	2.14%	80,029,944.72	3.91%	83,162,549.98
4. Books and Supplies	4000-4999	115,120,370.99	-91.27%	10,051,976.27	-25.52%	7,487,039.58
5. Services and Other Operating Expenditures	5000-5999	127,395,680.93	-84.07%	20,296,576.43	0.98%	20,494,589.34
6. Capital Outlay	6000-6999	1,378,250.00	1.82%	1,403,334.15	-80.49%	273,723.62
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	14,571,375.03	-72.49%	4,008,375.69	-1.37%	3,953,405.92
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)		467,299,439.74	-48.56%	240,375,169.93	-0.53%	239,110,693.97
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(31,302,424.02)		(4,489,807.05)		(405,476.65)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		50,595,559.11		19,293,135.09		14,803,328.04
2. Ending Fund Balance (Sum lines C and D1)		19,293,135.09		14,803,328.04		14,397,851.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,293,135.09		14,803,328.04		14,397,851.39
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)		19,293,135.09		14,803,328.04		14,397,851.39

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to salaries in 2022-23 are mainly a result of not budgeting most CARES Act funding in the out-years. Further decreases in 2022-23 are a result of resources expiring.						

Cash Flow Projections: 2020-2021																	
	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Actuals February	Actuals March	Actuals April	Projection May	Projection June	Projection Actuals	Total	
A. BEGINNING CASH			87,817,253	125,436,400	107,078,634	152,999,248	149,858,589	149,358,875	232,372,723	190,692,261	153,158,132	124,942,812	109,355,763	78,533,524			
	B. RECEIPTS																
	LCFF																
	Principal Apportionment (LCFF)	8010-8099	506,465,628	22,623,525	13,423,596	49,223,797	24,417,007	44,502,092	96,630,382	30,820,117	6,852,445	17,589,540	40,179,397	8,323,602	59,013,061	92,867,067	506,465,628
B. RECEIPTS	LCFF																
	Principal Apportionment (LCFF)	8011	274,638,840	17,355,076	14,092,726	25,366,906	25,366,906	25,366,906	25,366,906	7,762,195	5,998,521	5,198,111	5,130,613	-	92,867,067	274,638,840	
	EPA	8012	67,146,180	-	-	21,345,261	-	-	-	-	6,033,182	-	-	17,852,466	-	67,146,180	
	State Aid - Prior Year	8019	29,980	-	-	-	-	-	-	(67,628)	122,762	-	-	(25,154)	-	29,980	
	Property Taxes	8020-8079	186,258,678	5,268,449	98,831	4,699,645	319,513	20,404,598	51,271,792	6,738,655	443,322	8,765,671	36,464,150	4,843,749	46,940,303	186,258,678	
	Miscellaneous Funds	8080-8099	21,608,650	(767,960)	(2,186,015)	(1,285,413)	(1,285,413)	(1,285,413)	(1,285,413)	(1,285,413)	(3,300,606)	(1,482,894)	(1,650,760)	(5,754,554)	-	21,608,650	
	Federal Revenue	8100-8299	92,612,842	31,315	2,206,649	52,815,870	3,826,231	1,625,546	9,657,804	(496,300,26)	780,226,02	1,047,634	1,448,163,14	(4,232,975)	23,902,979	92,612,842	
	ESSER - 3210	8290	6,673,750	-	3,602,571	-	(108,179)	-	-	1,825,387	-	-	-	5,099,594	-	6,673,750	
	ESSER II - 3212	8290	5,216,500	-	-	-	-	-	-	-	-	-	-	-	5,216,500	5,216,500	
	GEER - 3215	8290	2,488,280	-	-	-	-	-	-	-	-	-	-	-	-	2,488,280	
	Other State Revenue	8300-8599	132,720,685	4,576,115	4,251,475	7,553,244	6,611,106	3,187,993	5,225,219	144,751	7,508,327	5,483,420	2,613,305	20,912,565	64,653,165	132,720,685	
	Other Local Revenue	8600-8799	12,799,343	90,495	1,310,002	901,544	1,614,048	1,544,472	405,531	2,664,449	825,927	415,356	972,739	968,801	1,085,879	12,799,343	
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	(4,998)	-	-		
TOTAL RECEIPTS		758,977,028	27,321,451	24,794,293	110,494,155	36,960,212	50,860,103	111,918,936	34,968,983	15,966,925	24,835,951	45,213,604	31,800,883	144,923,779	99,828,354	758,977,028	
C. DISBURSEMENTS																	
C. DISBURSEMENTS																	
	Certificated Salaries	1000-1999	270,092,351	3,425,254	22,414,906	25,679,580	23,710,929	23,517,545	46,873,357	22,904,913	23,552,501	23,710,673	24,066,087	28,885,477	702,092	270,092,351	
	Classified Salaries	2000-2999	108,336,534	(852,519)	5,779,152	7,403,363	9,531,408	9,653,890	19,027,775	15,027,775	9,203,366	9,848,110	9,538,548	10,050,564	9,182,688	108,336,534	
	Employee Benefits	3000-3999	158,391,731	3,254,070	8,071,201	10,874,568	11,097,976	11,286,336	7,907,731	15,830,249	11,292,075	11,088,557	44,397,846	1,842,210	158,391,731	158,391,731	
	Books and Supplies	4000-4999	77,780,700	1,268,157	7,357,898	1,346,539	1,346,539	3,812,335	3,384,583	6,723,543	9,222,685	10,354,341	12,102,688	14,417,787	-	77,780,700	
	Services	5000-5999	71,425,957	2,615,137	2,564,282	6,210,452	4,160,611	3,180,399	5,368,108	4,718,076	3,310,643	4,031,103	4,073,617	4,510,685	26,882,842	71,425,957	
	Capital Outlay	6000-6999	4,379,287	-	(260,963)	101,022	16,209	427,358	64,867	44,651	155,022	83,405	88,039	292,412	3,366,866	4,379,287	
	Other Outlay	7000-7499	3,556,977	(498,560)	663,821	144,615	144,615	1,067,565	-	869,339	300,683	88,733	255,590	253,034	120,028	3,556,977	
	Interfund Transfers Out	7600-7699	5,228,161	-	-	-	-	-	-	-	-	8,792	-	-	1,470,596	-	5,228,161
	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL DISBURSEMENTS		696,191,697	7,898,688	40,958,555	61,520,269	50,008,286	52,022,579	27,625,259	94,086,988	43,902,095	58,340,147	59,838,243	61,871,591	129,392,008	11,726,990	696,191,697
	D. Balance Sheet Items																
D. Balance Sheet Items																	
	Assets and Deferred Outflows																
	Cash Not in Treasury	9111-9199	2,880,189	(231,827)	2,050,574	(143,801)	(55,925)	(204,730)	(66,126)	(82,1010)	(53,331)	(142,786)	-	-	-	2,572,520	
	Accounts Receivable	9200-9299	92,931,871	66,020,869	2,742,262	1,127,695	11,347,312	865,228	3,762,029	(673,612)	6,108,936	(297,762)	393,374	-	99,828,354	101,481,997	
	Due From Other Funds	9310	2,735,774	1,520,330	(521,402)	267,347	(781,344)	-	(955,094)	2,789,157	(155,328)	(430,032)	(722,228)	-	-	1,941,661	
	Stores	9320-9321	1,832,783	162,792	(3,475)	(182,283)	(41,252)	(6,175)	(188,756)	(90,705)	152,255	(81,747)	(79,287)	-	-	2,210,465	
	Receiving Accrual	9329	579	-	-	-	-	0	-	-	-	-	-	-	-	579	
	Prepaid Expenditures	9330	87,653	-	-	-	-	-	-	-	-	-	-	-	-	87,653	
	Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Mid Month Payroll	9360	-	(1,078,322)	(722,559)	(616,446)	38,625	8,338	5,092	(1,012)	9,576	(1,323)	147,645	(148,716)	-	2,359,114	
	Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL		100,468,849	66,393,443	3,545,390	452,512	10,507,415	662,762	(1,279,829)	6,393,442	(1,488,119)	5,795,239	(802,223)	(496,609)	-	-	110,653,979
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599	(45,261,123)	44,547,763	864,765	(84,946)	-	-	-	(11,054,799)	8,110,840	166,363	160,187	158,107	-	(11,726,990)	(14,119,834)	
Due to Other Funds	9610	(7,239,927)	3,649,196	-	3,590,731	-	-	-	-	-	-	-	-	-	-	-	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unearned Revenues	9650	(4,874,130)	-	4,874,130	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL		(57,375,779)	48,195,559	5,738,894	3,305,783	-	-	-	(11,054,799)	8,110,840	166,363	160,187	254,921	-	(11,726,990)	96,814	
TOTAL BALANCE SHEET ITEMS			18,196,383	(2,193,504)	(3,053,271)	10,507,415	662,762	(1,279,829)	17,448,142	(9,598,959)	5,888,876	(962,410)	(751,530)	-	11,726,990	124,677,000	
E. NET INCREASE/DECREASE (B-C+D)			37,619,147	(19,357,766)	45,920,615	(3,140,659)	(499,714)	83,013,846	(41,600,463)	(37,534,129)	(28,215,320)	(15,587,049)	(30,822,239)	15,531,771	99,828,354	-	
F. ENDING CASH (A-E)			125,436,400	107,078,634	152,999,248	149,858,589	149,358,875	232,372,723	190,692,261	153,158,132	124,942,812	109,355,763	78,533,524	94,065,296	99,828,354	-	

# Cash Flow Projections: 2021-2022

	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
<b>A. BEGINNING CASH</b>			94,065,296	125,081,970	129,788,757	126,358,189	83,047,849	86,511,168	136,434,292	97,951,666	86,013,356	115,458,156	145,000,596	125,703,596		
<b>B. RECEIPTS</b>																
LCFF		527,576,807	22,406,961	17,116,554	35,483,736	27,973,587	50,581,499	83,973,989	37,913,762	31,624,393	38,451,722	71,161,970	43,706,220	34,620,511		527,576,807
Principal Apportionment	8010-8099	361,776,722	18,088,836	18,088,836	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905	32,559,905		361,776,722
Property Taxes	8020-8079	186,258,678	4,163,168	4,823,507	4,823,507	497,205	19,288,044	52,680,534	6,620,307	328,466	8,529,778	38,607,517	12,327,430	38,262,118		186,258,678
Miscellaneous Funds	8080-8099	(20,458,593)	154,957	(1,103,867)	(1,899,676)	(5,083,523)	(1,266,450)	(1,266,450)	(1,266,450)	(1,266,450)	(1,266,450)	(1,266,450)	(1,266,450)	(1,266,450)		(20,458,593)
Federal Revenue	8100-8299	238,969,120	188,705	23,328,262	1,722,313	8,009,633	12,357,415	6,411,567	33,173,636	6,252,123	48,372,375	9,460,525	4,375,912	85,316,456		238,969,120
Other State Revenue	8300-8599	88,472,495	1,330,291	2,152,483	4,645,503	3,613,428	4,154,766	6,332,752	2,644,437	8,653,538	4,779,115	8,169,354	2,579,486	39,417,343		88,472,495
Other Local Revenue	8600-8799	10,350,698	112,993	1,246,932	431,672	1,263,550	1,687,961	850,722	452,831	700,424	343,218	857,890	232,951	2,169,555		10,350,698
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS</b>		865,268,120	24,038,949	43,846,230	42,263,224	40,860,198	68,781,641	97,569,030	74,184,865	47,230,478	91,946,430	89,648,738	50,894,569	161,523,864	32,559,905	865,268,120
<b>C. DISBURSEMENTS</b>																
Certificated Salaries	1000-1999	276,903,707	3,448,368	23,202,147	23,886,281	24,472,245	25,147,313	633,978	48,855,954	24,417,511	24,915,904	23,978,503	24,221,273	29,724,231		276,903,707
Classified Salaries	2000-2999	114,665,640	(941,209)	5,848,388	8,518,948	9,946,832	10,183,156	10,026,507	19,913,321	371,473	11,744,501	10,383,387	10,069,308	18,581,030		114,665,640
Employee Benefits	3000-3999	174,891,317	2,271,681	8,603,549	12,039,807	12,412,063	12,522,382	8,155,580	18,680,876	10,889,524	12,940,005	12,707,767	12,447,563	51,220,521		174,891,317
Books and Supplies	4000-4999	132,908,634	508,057	8,005,008	9,102,668	23,841,494	12,403,904	15,075,377	10,589,192	8,802,179	5,175,866	5,442,237	9,673,429	23,989,224		132,908,634
Services	5000-5999	179,659,346	686,766	11,226,301	12,304,538	32,227,757	16,766,987	20,378,152	14,313,948	11,898,352	6,996,480	7,365,548	13,076,065	32,427,451		179,659,346
Capital Outlay	6000-6999	3,001,148	(5,306)	104,236	49,933	1,149,857	61,009	144,862	115,823	675,531	103,958	36,596	165,144	399,503		3,001,148
Other Outgo	7000-7499	3,194,196	44,424	44,424	79,963	388,637	212,608	192,738	198,376	149,412	624,917	202,261	512,902	544,134		3,194,196
Interfund Transfers Out	7600-7699	5,421,534	-	2,072,736	-	-	1,121,235	-	-	1,964,806	-	-	6,485	255,272		5,421,534
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>TOTAL DISBURSEMENTS</b>		890,645,523	6,012,761	59,407,789	65,982,138	104,438,885	78,418,594	54,607,192	112,687,491	59,168,789	62,501,629	60,107,288	70,191,569	157,141,367	-	890,645,523
<b>D. Balance Sheet Items</b>		Beginning Balances													Ending Balance	
<b>Assets and Deferred Outflows</b>																
Cash Not in Treasury	9111-9199	3,238,560														3,238,560
Accounts Receivable	9200-9299	70,860,851	24,717,496	20,268,346	20,268,346	20,268,346	13,100,273	6,961,287	-							(34,923,243)
Due From Other Funds	9310	(801,891)														(801,891)
Stores	9320-9321	2,167,160														2,167,160
Receiving Accrual	9329	579														579
Prepaid Expenditures	9330	87,653														87,653
Other Current Assets	9340	2,268,047														2,268,047
Mid Month Payroll	9360	-														-
Deferred Outflows of Resources	9490	-														-
<b>Liabilities and Deferred Inflows</b>																
Accounts Payable	9500-9599	(28,661,335)	11,726,990	-												(16,934,345)
Due to Other Funds	9610	(629,822)														(629,822)
Current Loans	9640	-														-
Unearned Revenues	9650	201,158														201,158
Deferred Inflows of Resources	9690	-														-
Other Restatements	9795	132,929														132,929
<b>SUBTOTAL</b>		(28,957,070)	11,726,990	-	-	-	-	-	-	-	-	-	-	-	-	(17,230,080)
<b>TOTAL BALANCE SHEET ITEMS</b>			12,990,505	20,268,346	20,268,346	20,268,346	13,100,273	6,961,287	-	-	-	-	-	-	-	(10,732,477)
<b>E. NET INCREASE/DECREASE (B-C-D)</b>			31,016,674	4,706,787	(3,430,568)	(43,310,340)	3,463,319	49,823,124	(38,482,626)	(11,938,311)	28,444,801	29,542,440	(19,287,001)	4,382,497		
<b>F. ENDING CASH (A+E)</b>			125,081,970	129,788,757	126,358,189	83,047,849	86,511,168	136,434,292	97,951,666	86,013,356	115,458,156	145,000,596	125,703,596	130,086,093		

# 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
<b>A. BEGINNING CASH</b>			130,086,093	179,994,227	156,935,557	143,644,942	109,213,474	106,563,464	165,991,921	114,593,175	108,880,845	104,172,776	132,042,412	122,123,371		
<b>B. RECEIPTS</b>																
LCFF																
Principal Apportionment	8010-8099	504,053,261	21,222,508	15,861,991	33,263,469	25,620,749	48,503,121	82,179,172	35,727,813	29,385,154	36,240,706	69,285,605	41,571,303	65,191,670	-	504,053,261
Property Taxes	8010-8019	337,287,316	16,864,366	16,864,366	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	30,355,858	-	337,287,316
Miscellaneous Funds	8020-8079	187,840,340	4,198,521	134,719	4,864,467	501,427	19,451,833	53,127,884	6,676,525	328,250	8,602,211	38,935,362	12,432,112	38,987,031	-	187,840,340
Federal Revenue	8080-8099	(21,074,395)	159,621	(1,137,093)	(1,956,856)	(5,236,536)	(1,304,570)	(1,304,570)	(1,304,570)	(1,286,954)	(2,717,354)	(5,616)	(1,216,667)	(3,751,219)	-	(21,074,395)
Other State Revenue	8100-8299	42,766,433	33,787	4,176,829	308,373	1,434,092	2,212,544	1,147,965	5,939,638	1,119,417	8,660,874	1,693,868	783,489	15,275,559	-	42,766,433
Other Local Revenue	8300-8599	84,643,997	1,272,725	2,059,338	4,444,477	3,457,063	3,974,975	6,058,713	2,530,003	8,279,071	4,572,307	7,815,939	2,467,963	37,711,624	-	84,643,997
Interfund Transfers/Contributions	8600-8799	9,442,531	103,079	1,137,526	393,797	1,152,687	1,539,860	776,080	413,100	638,969	313,104	782,619	212,512	1,979,199	-	9,442,531
All Other Financing Sources	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>640,926,223</b>	<b>22,632,098</b>	<b>23,235,685</b>	<b>38,410,116</b>	<b>31,664,590</b>	<b>56,230,501</b>	<b>90,161,929</b>	<b>44,610,554</b>	<b>39,422,611</b>	<b>49,786,991</b>	<b>79,577,930</b>	<b>45,035,167</b>	<b>120,158,051</b>	-	<b>640,926,223</b>
<b>C. DISBURSEMENTS</b>																
Classified Salaries	1000-1999	274,586,150	3,419,507	23,007,955	23,686,364	24,267,423	24,936,841	628,671	48,447,052	24,213,148	24,707,369	23,777,814	24,018,552	29,475,453	-	274,586,150
Employee Benefits	2000-2999	113,988,125	(935,648)	5,813,832	8,468,612	9,888,060	10,122,887	9,967,264	19,795,660	389,279	11,675,107	10,322,036	10,029,694	18,471,242	-	113,988,125
Books and Supplies	3000-3999	182,970,789	2,376,626	9,001,008	12,596,011	12,985,464	13,100,880	8,532,344	19,543,878	11,392,588	13,637,796	13,294,829	13,022,604	53,586,761	-	182,970,789
Services	4000-4999	26,332,876	100,660	1,645,452	1,803,490	4,723,659	2,457,556	2,986,849	2,098,012	1,743,955	1,025,482	1,078,253	1,916,574	4,752,929	-	26,332,876
Capital Outlay	5000-5999	73,560,993	281,194	4,596,576	5,038,057	13,195,561	6,865,194	8,343,775	5,860,804	4,271,745	2,864,688	3,012,117	5,353,956	13,277,325	-	73,560,993
Other Outgo	6000-6999	1,687,308	(2,983)	58,604	28,073	646,474	34,301	81,444	65,118	379,798	59,447	20,575	92,848	224,609	-	1,687,308
Interfund Transfers Out	7000-7499	3,200,506	44,513	44,513	80,124	389,417	213,034	183,124	188,775	149,712	626,171	202,666	513,330	545,226	-	3,200,506
Other Adjustments	7600-7699	5,559,253	-	2,126,413	-	-	1,149,717	-	-	2,014,716	-	-	6,850	261,757	-	5,559,253
<b>TOTAL DISBURSEMENTS</b>		<b>681,866,100</b>	<b>5,283,869</b>	<b>46,294,354</b>	<b>51,700,732</b>	<b>66,096,058</b>	<b>58,880,511</b>	<b>30,733,472</b>	<b>96,009,300</b>	<b>45,134,941</b>	<b>54,495,060</b>	<b>51,708,294</b>	<b>54,954,208</b>	<b>120,595,301</b>	-	<b>681,866,100</b>
<b>D. Balance Sheet Items</b>																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	3,238,560														3,238,560
Accounts Receivable	9200-9299	70,660,851	32,559,905												-	38,100,946
Due From Other Funds	9310	(801,891)													-	(801,891)
Stores	9320-9321	2,167,160													-	2,167,160
Receiving Accrual	9329	579													-	579
Prepaid Expenditures	9330	579													-	579
Other Current Assets	9340	87,653													-	87,653
Mid Month Payroll	9360	2,268,047													-	2,268,047
Deferred Outflows of Resources	9490	-													-	-
<b>SUBTOTAL</b>		<b>77,621,538</b>	<b>32,559,905</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>45,061,633</b>
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(28,661,335)													-	(28,661,335)
Due to Other Funds	9610	(629,822)													-	(629,822)
Current Loans	9640	-													-	-
Unearned Revenues	9650	201,158													-	201,158
Deferred Inflows of Resources	9680	-													-	-
Other Restatements	9795	132,929													-	132,929
<b>SUBTOTAL</b>		<b>(28,957,070)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>(28,957,070)</b>
<b>TOTAL BALANCE SHEET ITEMS</b>			<b>32,559,905</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>74,018,703</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>			<b>49,908,134</b>	<b>(23,058,670)</b>	<b>(13,290,615)</b>	<b>(34,431,468)</b>	<b>(2,650,010)</b>	<b>59,428,457</b>	<b>(51,388,746)</b>	<b>(5,712,330)</b>	<b>(4,708,069)</b>	<b>27,869,635</b>	<b>(9,919,041)</b>	<b>(437,250)</b>		
<b>F. ENDING CASH (A+E)</b>			<b>179,994,227</b>	<b>156,935,557</b>	<b>143,644,942</b>	<b>109,213,474</b>	<b>106,563,464</b>	<b>165,991,921</b>	<b>114,593,175</b>	<b>108,880,845</b>	<b>104,172,776</b>	<b>132,042,412</b>	<b>122,123,371</b>	<b>121,686,121</b>		

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	704,044,626.76
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	105,139,403.91
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	227,445.96
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,315,552.01
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	5,228,160.54
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,001.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,300,904.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,082,820.51
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	6,767,021.09
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)				594,589,423.43

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		44,143.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,469.42
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	616,888,421.26	13,973.07
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	616,888,421.26	13,973.07
B. Required effort (Line A.2 times 90%)	555,199,579.13	12,575.76
C. Current year expenditures (Line I.E and Line II.B)	594,589,423.43	13,469.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%



<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(138,004.47)	0.00	(1,607,234.90)				
Other Sources/Uses Detail					0.00	5,228,160.54		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	37,541.00	0.00	180,019.26	0.00				
Other Sources/Uses Detail					147,907.64	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,813.47	0.00	359,943.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	92,950.00	0.00	1,067,271.82	0.00				
Other Sources/Uses Detail					574,826.36	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,866,034.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,300,000.00	1,607,752.82		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,387,180.42	1,444,203.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					8,200.00	8,200.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,736,235.94	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	138,004.47	(138,004.47)	1,607,234.90	(1,607,234.90)	11,154,350.36	11,154,350.36	0.00	0.00

July 1 Budget  
2021-22 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(43,625.00)	0.00	(1,956,160.29)				
Other Sources/Uses Detail					0.00	5,421,533.71		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	49,250.00	0.00	232,452.37	0.00				
Other Sources/Uses Detail					156,618.81	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,200.00	0.00	579,607.82	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,825.00)	1,144,100.10	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,666,968.17		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 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								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,941,188.07	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	55,450.00	(55,450.00)	1,956,160.29	(1,956,160.29)	8,533,185.88	8,533,185.88		



# 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 approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	46,649	46,795		
Charter School				
<b>Total ADA</b>	<b>46,649</b>	<b>46,795</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	44,951	45,189		
Charter School				
<b>Total ADA</b>	<b>44,951</b>	<b>45,189</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	43,614	43,665		
Charter School		0		
<b>Total ADA</b>	<b>43,614</b>	<b>43,665</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	43,621			
Charter School	0			
<b>Total ADA</b>	<b>43,621</b>			

### 1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	46,798	46,596		
Charter School				
<b>Total Enrollment</b>	<b>46,798</b>	<b>46,596</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	45,006	45,213		
Charter School				
<b>Total Enrollment</b>	<b>45,006</b>	<b>45,213</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	43,911	43,911		
Charter School				
<b>Total Enrollment</b>	<b>43,911</b>	<b>43,911</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	42,715			
Charter School				
<b>Total Enrollment</b>	<b>42,715</b>			

### 2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	45,094	46,596	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>45,094</b>	<b>46,596</b>	<b>96.8%</b>
Second Prior Year (2019-20)			
District Regular	43,665	45,213	
Charter School			
<b>Total ADA/Enrollment</b>	<b>43,665</b>	<b>45,213</b>	<b>96.6%</b>
First Prior Year (2020-21)			
District Regular	43,670	43,911	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>43,670</b>	<b>43,911</b>	<b>99.5%</b>
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: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	41,317	42,715		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>41,317</b>	<b>42,715</b>	<b>96.7%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	40,028	41,391		
Charter School				
<b>Total ADA/Enrollment</b>	<b>40,028</b>	<b>41,391</b>	<b>96.7%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	38,750	40,067		
Charter School				
<b>Total ADA/Enrollment</b>	<b>38,750</b>	<b>40,067</b>	<b>96.7%</b>	<b>Met</b>

#### 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 budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

##### Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	43,795.05	43,751.00	41,447.26	40,158.07
b. Prior Year ADA (Funded)		43,795.05	43,751.00	41,447.26
c. Difference (Step 1a minus Step 1b)		(44.05)	(2,303.74)	(1,289.19)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.10%	-5.27%	-3.11%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		508,435,648.00	529,576,807.00	506,053,261.00
b1. COLA percentage		5.07%	1.28%	1.61%
b2. COLA amount (proxy for purposes of this criterion)		25,777,687.35	6,778,583.13	8,147,457.50
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	1.28%	1.61%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		4.97%	-3.99%	-1.50%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.97% to 5.97%	-4.99% to -2.99%	-2.50% to -.50%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	186,258,678.00	186,258,678.00	186,258,678.00	186,258,678.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	528,043,698.00	548,035,400.00	525,127,656.00	512,142,636.00
District's Projected Change in LCFF Revenue:		3.79%	-4.18%	-2.47%
LCFF Revenue Standard:		3.97% to 5.97%	-4.99% to -2.99%	-2.50% to -.50%
Status:		Not Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

It's due to declining enrollment as well as a growth in 2021-22 LCFF of 5.07% over 2020-21 levels which are 0%.

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	347,722,336.89	396,923,768.90	87.6%
	Historical Average Ratio:		87.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	2.0%	2.0%	2.0%
	<b>84.6% to 90.6%</b>	<b>84.6% to 90.6%</b>	<b>84.6% to 90.6%</b>

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	361,126,901.71	417,924,549.06	86.4%	Met
1st Subsequent Year (2022-23)	370,430,156.39	435,951,676.65	85.0%	Met
2nd Subsequent Year (2023-24)	379,634,000.88	440,739,205.84	86.1%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

## 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.97%	-3.99%	-1.50%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.03% to 14.97%</b>	<b>-13.99% to 6.01%</b>	<b>-11.50% to 8.50%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.03% to 9.97%	-8.99% to 1.01%	-6.50% to 3.50%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	106,991,372.07		
Budget Year (2021-22)	238,969,120.01	123.35%	Yes
1st Subsequent Year (2022-23)	42,786,433.45	-82.10%	Yes
2nd Subsequent Year (2023-24)	42,790,874.03	0.01%	No

**Explanation:**  
(required if Yes)

Increase in federal revenue mainly due to budgeting one-time COVID-19 funds in 2021-22, i.e. GEER, ESSER I, II, and III.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	132,720,685.34		
Budget Year (2021-22)	88,472,495.44	-33.34%	Yes
1st Subsequent Year (2022-23)	84,643,997.25	-4.33%	No
2nd Subsequent Year (2023-24)	81,820,234.88	-3.34%	No

**Explanation:**  
(required if Yes)

Decrease mainly due to budgeting one-time funds, Expanded Learning Opportunities (ELO) Grant, 017426 Expanded Learning Opportunities (ELO) Grant for Paraprofessional Staff, as well as one-time Prop 98 Learning Loss Mitigation Funds in 2020-21.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	12,799,343.07		
Budget Year (2021-22)	10,350,697.97	-19.13%	Yes
1st Subsequent Year (2022-23)	9,442,531.13	-8.77%	No
2nd Subsequent Year (2023-24)	8,924,831.62	-5.48%	No

**Explanation:**  
(required if Yes)

Most local revenue is budgeted on a cash basis therefore is not included in the 2021-22 budget.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	77,780,700.12		
Budget Year (2021-22)	132,908,634.31	70.88%	Yes
1st Subsequent Year (2022-23)	26,332,875.70	-80.19%	Yes
2nd Subsequent Year (2023-24)	20,152,552.75	-23.47%	Yes

**Explanation:**  
(required if Yes)

Increase in 2021-22 mainly due to the budgeting of ESSER III funds. Decrease in 2022-23 mainly due to not budgeting one-time COVID-19 funds as an expense. Decrease in 2023-24 mainly due to reduction in restricted lottery, resource 6300. In addition, we have reductions in unrestricted instructional materials as well as Prop 47 which ends. SPED early intervention funds were budgeted to spend out in previous fiscal year. As a result, these funds are not budgeted in 2023-24.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2020-21)	71,425,956.53		
Budget Year (2021-22)	179,659,346.08	151.53%	Yes
1st Subsequent Year (2022-23)	73,560,993.09	-59.06%	Yes
2nd Subsequent Year (2023-24)	72,887,843.94	-0.92%	No

**Explanation:**  
(required if Yes)

Increase in 2021-22 mainly due to increases in one-time funds such as ESSER II and III as well as ELO funds. The decrease in 2022-23 is mainly due to the removal of those one-time funds.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	252,511,400.48		
Budget Year (2021-22)	337,792,313.42	33.77%	Not Met
1st Subsequent Year (2022-23)	136,872,961.83	-59.48%	Not Met
2nd Subsequent Year (2023-24)	133,535,940.53	-2.44%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	149,206,656.65		
Budget Year (2021-22)	312,567,980.39	109.49%	Not Met
1st Subsequent Year (2022-23)	99,893,868.79	-68.04%	Not Met
2nd Subsequent Year (2023-24)	93,040,396.69	-6.86%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B  
if NOT met)

Increase in federal revenue mainly due to budgeting one-time COVID-19 funds in 2021-22, i.e. GEER, ESSER I, II, and III.

**Explanation:**

Other State Revenue  
(linked from 6B  
if NOT met)

Decrease mainly due to budgeting one-time funds, Expanded Learning Opportunities (ELO) Grant, 017426 Expanded Learning Opportunities (ELO) Grant for Paraprofessional Staff, as well as one-time Prop 98 Learning Loss Mitigation Funds in 2020-21.

**Explanation:**

Other Local Revenue  
(linked from 6B  
if NOT met)

Most local revenue is budgeted on a cash basis therefore is not included in the 2021-22 budget.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B  
if NOT met)

Increase in 2021-22 mainly due to the budgeting of ESSER III funds. Decrease in 2022-23 mainly due to not budgeting one-time COVID-19 funds as an expense. Decrease in 2023-24 mainly due to reduction in restricted lottery, resource 6300. In addition, we have reductions in unrestricted instructional materials as well as Prop 47 which ends. SPED early intervention funds were budgeted to spend out in previous fiscal year. As a result, these funds are not budgeted in 2023-24.

**Explanation:**

Services and Other Exps  
(linked from 6B  
if NOT met)

Increase in 2021-22 mainly due to increases in one-time funds such as ESSER II and III as well as ELO funds. The decrease in 2022-23 is mainly due to the removal of those one-time funds.



## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<div>No</div>		
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<div>0.00</div>		
2.	Ongoing and Major Maintenance/Restricted Maintenance Account			
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	<div>852,801,097.18</div>		
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<div>0.00</div>		
	c. Net Budgeted Expenditures and Other Financing Uses	<div>852,801,097.18</div>	<div>3% Required Minimum Contribution (Line 2c times 3%) 25,584,032.92</div>	<div>Budgeted Contribution<sup>1</sup> to the Ongoing and Major Maintenance Account 25,602,101.64</div>
				<div>Status Met</div>

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,885,976.69	13,487,273.73	13,983,833.95
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	81,719,818.21	79,716,913.60	115,938,322.34
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(2,305,496.29)	0.00
e. Available Reserves (Lines 1a through 1d)	94,605,794.90	90,898,691.04	129,922,156.29
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	644,298,834.71	674,363,686.55	699,191,697.41
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	644,298,834.71	674,363,686.55	699,191,697.41
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.7%	13.5%	18.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.9%</b>	<b>4.5%</b>	<b>6.2%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

<sup>2</sup>A 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.

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	29,655,994.11	431,013,525.44	N/A	Met
Second Prior Year (2019-20)	3,586,169.40	441,123,372.71	N/A	Met
First Prior Year (2020-21)	30,463,016.16	402,151,929.44	N/A	Met
Budget Year (2021-22) (Information only)	6,026,021.93	423,346,082.77		

### 8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

## 9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	74,321,980.35	76,577,931.10	N/A	Met
Second Prior Year (2019-20)	95,828,703.39	106,233,925.21	N/A	Met
First Prior Year (2020-21)	102,623,272.77	109,535,867.11	N/A	Met
Budget Year (2021-22) (Information only)	139,998,883.27			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. If Form MYP 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

<sup>1</sup> Available 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	41,317	40,028	38,750
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

### 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 MYP 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; Budget Year data are extracted.

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

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

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00

### 10B. Calculating the District's Reserve Standard

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	890,645,522.51	681,886,100.02	685,516,706.28
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)	890,645,522.51	681,886,100.02	685,516,706.28
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,812,910.45	13,637,722.00	13,710,334.13
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>17,812,910.45</b>	<b>13,637,722.00</b>	<b>13,710,334.13</b>

### 10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	17,812,910.45	13,637,722.00	13,710,334.13
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	104,929,447.77	79,667,987.65	23,711,980.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	122,742,358.22	93,305,709.65	37,422,314.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.78%	13.68%	5.46%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>17,812,910.45</b>	<b>13,637,722.00</b>	<b>13,710,334.13</b>
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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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 may impact the budget?

No

- 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 in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the budget 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)?

No

- 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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%  
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(89,455,813.31)			
Budget Year (2021-22)	(111,900,168.40)	22,444,355.09	25.1%	Not Met
1st Subsequent Year (2022-23)	(112,728,213.24)	828,044.84	0.7%	Met
2nd Subsequent Year (2023-24)	(117,282,349.61)	4,554,136.37	4.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	5,228,160.54			
Budget Year (2021-22)	5,421,533.71	193,373.17	3.7%	Met
1st Subsequent Year (2022-23)	5,559,253.44	137,719.73	2.5%	Met
2nd Subsequent Year (2023-24)	5,666,806.47	107,553.03	1.9%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

\* 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution 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)

Contributions increase in 2021-22 mainly in SPED resources. This is a result of generally reducing the budget to estimate actual spending for the year in 2020-21 but contrary to this, we have budgeted all positions including new vacant positions for the full year in 2021-22 with assumed step/column increases and H&W increases. The STRS, PERS, and SUI rates increase for 2021-22. In addition, the contribution to the Ongoing Routine and Restricted Maintenance account increases largely due to the budgeting of one-time dollars such as ESSER II, III, and ELO.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)




## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget 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.

<sup>1</sup> 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list 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):

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) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) 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):

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	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 budget 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 annual payments.

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:  
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

30,013,776

4. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 4a minus Line 4b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

220,188,518.00

57,670,342.00

162,518,176.00

Actuarial

Jun 30, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0.00	0.00	0.00
10,000,000.00	10,000,000.00	10,000,000.00
13,307,687.00	14,084,903.00	14,745,508.00
911	911	911

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

Yes

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

13,033,851.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
5,884,000.00	5,884,000.00	5,884,000.00
0.00	0.00	5,262,281.10

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget 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	2,288.9	2,288.9	2,288.9

### Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

SAEA and CWA are unsettled.

### Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

2,869,723

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
30,023,995	31,162,261	33,024,457
89.0%	89.0%	89.0%
6.0%	6.0%	6.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,724,312	1,769,653	1,777,979
0.8%	0.8%	0.8%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	2,149.3	2,060.8	2,060.8	2,060.8

### Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

CSEA and SASPOA are unsettled.

### Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

1,224,344

7. Amount included for any tentative salary schedule increases

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
27,032,050	28,056,886	29,733,511
80.0%	80.0%	80.0%
6.0%	6.0%	6.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:


--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
237,207	248,134	248,755
0.3%	0.3%	0.3%

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

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

Budget 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 and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):




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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	226.2	244.7	244.7	244.7

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Certificated and classified management are unsettled as well as confidential employees.

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

379,768

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,210,202	3,331,907	3,531,016
89.0%	89.0%	89.0%
6.0%	6.0%	6.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
194,446	195,905	197,374
0.8%	0.8%	0.8%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
0	0	0
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 22, 2021

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

## 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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	Yes
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)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 1,302 students in 2020-21 and projects a loss of 1,196 students in 2021-22. A7. While the financial system is independent the District and county office work closely to ensure our records are in sync.

## End of School District Budget Criteria and Standards Review





# SANTA ANA

## UNIFIED SCHOOL DISTRICT

1601 East Chestnut Avenue  
Santa Ana, CA 92701-6322  
714.558.5501



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