



SANTA ANA  
UNIFIED SCHOOL DISTRICT

2017-2018

# UNAUDITED ACTUALS





**SANTA ANA**  
UNIFIED SCHOOL DISTRICT

**BOARD OF EDUCATION**



**VALERIE AMEZCUA**  
**President**

CURRENT TERM: 2014-2018



**RIGO RODRIGUEZ, Ph.D.**  
**Vice President**

CURRENT TERM: 2016-2020



**ALFONSO ALVAREZ, Ed.D.**  
**Clerk**

CURRENT TERM: 2016-2020



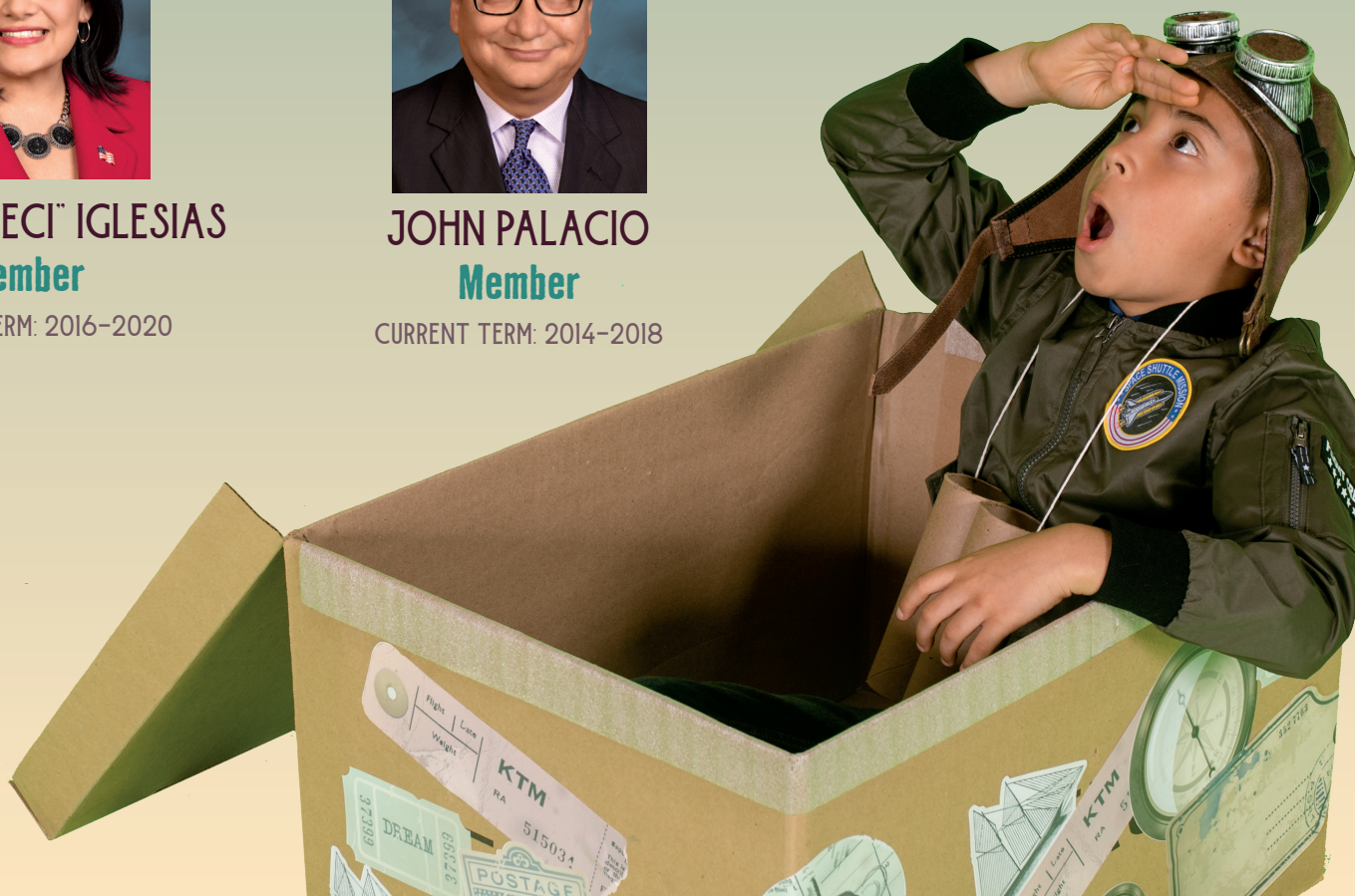
**CECILIA "CECI" IGLESIAS**  
**Member**

CURRENT TERM: 2016-2020



**JOHN PALACIO**  
**Member**

CURRENT TERM: 2014-2018





## ***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





### Mission Statement

The Santa Ana Unified School District is dedicated to high academic achievement, in a scholarly and supportive environment, ensuring that all students are prepared to accomplish their goals in life.

### Vision Statement

The Santa Ana Unified School District is recognized as one of the leading American urban school districts, notable for the achievement of its students, the quality of its teachers, support staff, and administrators, the engagement of its community, the clarity of its strategies, and the effectiveness and efficiency of its systems. The District is on the cutting edge of equipping all students to succeed in their life goals, in American society, and in the free-market economy.

### Board of Education Priorities

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

## OVERVIEW OF THE FINANCIAL STATEMENTS

### The Financial Statements

The Unaudited Financial Statements for the 2017-18 represent the District's financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

### Definitions

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

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

*Fund Balance*- In governmental funds, the difference between assets and liabilities is reported as fund balance. Fund balance is divided into reserved and unreserved portions. Reserved fund balance is the portion that is not available for expenditure or that is legally segregated for a specific future use and therefore cannot be appropriated. For example, Stores, Prepaid Expenditures, and Revolving Cash are not available for spending, so the portion of fund balance represented by these items must be reserved.

### The General Fund

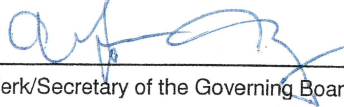
The General Fund had an ending fund balance of \$105.9 million. The following Balance sheet represents the Districts Assets and Liabilities for 2017-18 as of June 30, 2018.

General Fund in Million	Unrestricted	Restricted	Total
<b>Assets</b>			
Cash	113.5	34.0	147.5
Accounts Receivable	17.5	16.5	34.0
Stores	.9		.9
<b>Total Assets</b>	<b>131.9</b>	<b>50.5</b>	<b>182.4</b>
<b>Liabilities</b>			
Accounts Payable	54.0	13.7	67.7
Unearned Revenue		8.8	8.8
<b>Total Liabilities</b>	<b>54.0</b>	<b>22.5</b>	<b>76.5</b>
<b>Fund Balance</b>	<b>77.9</b>	<b>28.0</b>	<b>105.9</b>

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

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Unaudited Actuals  
FINANCIAL REPORTS  
2017-18 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$340,604,318.64
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$340,604,318.64
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	2.31%

# Operating Funds

Unrestricted and Restricted



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	510,195,821.19	0.00	510,195,821.19	513,148,478.00	0.00	513,148,478.00	0.6%
2) Federal Revenue		8100-8299	2,287,976.44	47,071,607.44	49,359,583.88	645,000.00	45,075,869.82	45,720,869.82	-7.4%
3) Other State Revenue		8300-8599	16,643,116.14	71,349,185.01	87,992,301.15	23,761,316.00	73,734,646.84	97,495,962.84	10.8%
4) Other Local Revenue		8600-8799	5,854,058.90	1,896,823.90	7,750,882.80	1,894,789.72	10,644,556.00	12,539,345.72	61.8%
5) TOTAL, REVENUES			534,980,972.67	120,317,616.35	655,298,589.02	539,449,583.72	129,455,072.66	668,904,656.38	2.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	210,996,294.85	64,949,259.23	275,945,554.08	215,917,531.68	61,632,076.09	277,549,607.77	0.6%
2) Classified Salaries		2000-2999	55,870,328.22	36,569,680.96	92,440,009.18	58,643,173.05	40,802,500.33	99,445,673.38	7.6%
3) Employee Benefits		3000-3999	95,069,758.13	61,632,491.31	156,702,249.44	107,928,925.04	68,298,566.28	176,227,491.32	12.5%
4) Books and Supplies		4000-4999	30,065,900.84	8,553,033.77	38,618,934.61	18,105,255.50	17,986,082.01	35,991,337.51	-6.8%
5) Services and Other Operating Expenditures		5000-5999	39,978,592.02	18,377,217.44	58,355,809.46	49,293,649.12	21,274,051.48	70,567,700.60	20.9%
6) Capital Outlay		6000-6999	2,303,322.55	2,512,177.00	4,815,499.55	5,152,554.38	3,613,087.29	8,765,641.67	82.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,872,084.50	3,447,157.53	5,319,242.03	1,870,678.44	3,618,371.90	5,489,050.34	3.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,551,675.01)	5,537,524.53	(3,014,150.48)	(8,012,460.74)	5,199,856.47	(2,812,604.27)	-6.7%
9) TOTAL, EXPENDITURES			427,604,606.10	201,578,541.77	629,183,147.87	448,899,306.47	222,324,591.85	671,223,898.32	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			107,376,366.57	(81,260,925.42)	26,115,441.15	90,550,277.25	(92,869,519.19)	(2,319,241.94)	-108.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	21,742,883.94	0.00	21,742,883.94	5,119,798.08	0.00	5,119,798.08	-76.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,884,022.35)	86,884,022.35	0.00	(89,396,429.53)	89,396,429.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,626,906.29)	86,884,022.35	(21,742,883.94)	(94,516,227.61)	89,396,429.53	(5,119,798.08)	-76.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>			(1,250,539.72)	5,623,096.93	4,372,557.21	(3,965,950.36)	(3,473,089.66)	(7,439,040.02)	-270.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	84,231,264.24	22,397,995.03	106,629,259.27	77,926,488.88	28,021,091.96	105,947,580.84	-0.6%
a) As of July 1 - Unaudited		9793	(5,054,235.64)	0.00	(5,054,235.64)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			79,177,028.60	22,397,995.03	101,575,023.63	77,926,488.88	28,021,091.96	105,947,580.84	4.3%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	79,177,028.60	22,397,995.03	101,575,023.63	77,926,488.88	28,021,091.96	105,947,580.84	4.3%
e) Adjusted Beginning Balance (F1c + F1d)			77,926,488.88	28,021,091.96	105,947,580.84	73,960,538.52	24,548,002.30	98,508,540.82	-7.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable			150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9711	804,883.13	0.00	804,883.13	1,000,000.00	0.00	1,000,000.00	24.2%
Stores		9712	87,652.60	0.00	87,652.60	0.00	0.00	0.00	-100.0%
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%
Restricted		9740	0.00	28,021,091.96	28,021,091.96	0.00	24,548,002.30	24,548,002.30	-12.4%
b) Committed									
Stabilization Arrangements		9750	45,564,822.23	0.00	45,564,822.23	47,344,059.00	0.00	47,344,059.00	3.9%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,610,730.12	0.00	10,610,730.12	0.00	0.00	0.00	-100.0%
0006 NJROTC	0000	9780	47,618.05		47,618.05				
0032 Civic Center	0000	9780	484,721.48		484,721.48				
0033 Godinez Rental Fees	0000	9780	78,283.26		78,283.26				
0720 One-time Discretionary Funds	0000	9780	3,900,067.37		3,900,067.37				
0720 Furniture/equipment for ALA	0000	9780	292,618.11		292,618.11				
0730 Early Learning	0000	9780	2,329,401.00		2,329,401.00				
0000 Walker/Roosevelt Joint Use	0000	9780	50,000.00		50,000.00				
0000 Enterprise Resource Planning	0000	9780	1,978,003.31		1,978,003.31				
0000 Specialized Spaces	0000	9780	1,450,017.54		1,450,017.54				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,018,521.00	0.00	13,018,521.00	13,526,873.93	0.00	13,526,873.93	3.9%
Unassigned/Unappropriated Amount		9790	7,689,879.80	0.00	7,689,879.80	11,899,605.59	0.00	11,899,605.59	54.7%



General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	114,151,482.81	33,180,413.51	147,331,896.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(760,213.60)	820,913.55	60,699.95				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	4,679,618.58	16,373,841.71	21,053,460.29				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	12,787,858.51	182,097.31	12,969,955.82				
6) Stores		9320	804,883.13	0.00	804,883.13				
7) Prepaid Expenditures		9330	87,652.60	0.00	87,652.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			131,901,282.03	50,557,266.08	182,458,548.11				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	38,919,132.33	10,420,935.84	49,340,068.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	14,999,347.51	3,286,766.18	18,286,113.69				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	56,313.31	8,828,472.10	8,884,785.41				
6) TOTAL, LIABILITIES			53,974,793.15	22,536,174.12	76,510,967.27				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2017-18 Unaudited Actuals		2018-19 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	77,926,488.88	28,021,091.96			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
		105,947,580.84			

Description	2017-18 Unaudited Actuals			2018-19 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>LCFF SOURCES</b>							
Principal Apportionment State Aid - Current Year	299,227,094.00	0.00	299,227,094.00	316,079,528.00	0.00	316,079,528.00	5.6%
Education Protection Account State Aid - Current Year	67,098,648.00	0.00	67,098,648.00	59,953,097.00	0.00	59,953,097.00	-10.6%
State Aid - Prior Years	(20,921.82)	0.00	(20,921.82)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	558,983.59	0.00	558,983.59	558,984.00	0.00	558,984.00	0.0%
Timber Yield Tax	12.56	0.00	12.56	8.00	0.00	8.00	-36.3%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	93,669,858.16	0.00	93,669,858.16	94,060,031.00	0.00	94,060,031.00	0.4%
Unsecured Roll Taxes	5,347,895.58	0.00	5,347,895.58	5,200,262.00	0.00	5,200,262.00	-2.8%
Prior Years' Taxes	1,103,202.89	0.00	1,103,202.89	1,097,979.00	0.00	1,097,979.00	-0.5%
Supplemental Taxes	8,158,969.81	0.00	8,158,969.81	7,825,790.00	0.00	7,825,790.00	-4.1%
Education Revenue Augmentation Fund (ERAF)	42,199,562.94	0.00	42,199,562.94	40,365,924.00	0.00	40,365,924.00	-4.3%
Community Redevelopment Funds (SB 617/699/1992)	16,763,902.48	0.00	16,763,902.48	12,517,273.00	0.00	12,517,273.00	-25.3%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>	<b>534,107,208.19</b>	<b>0.00</b>	<b>534,107,208.19</b>	<b>537,658,876.00</b>	<b>0.00</b>	<b>537,658,876.00</b>	<b>0.7%</b>
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	(7,430,953.00)		(7,430,953.00)	(7,360,000.00)		(7,360,000.00)	-1.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(16,480,434.00)	0.00	(16,480,434.00)	(17,150,398.00)	0.00	(17,150,398.00)	4.1%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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			510,195,821.19	0.00	510,195,821.19	513,148,478.00	0.00	513,148,478.00	0.6%
<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	9,040,635.00	9,040,635.00	0.00	9,040,635.00	9,040,635.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,501,188.84	2,501,188.84	0.00	2,496,049.00	2,496,049.00	-0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,043,739.03	20,043,739.03		18,966,260.70	18,966,260.70	-5.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,915,212.19	1,915,212.19		1,996,737.00	1,996,737.00	4.3%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		107,141.00	107,141.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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		2,045,388.02	2,045,388.02			2,043,264.00	-0.1%
Public Charter Schools Grant Program (PCSGP);	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		2,977,880.23	2,977,880.23			2,463,685.00	-17.3%
Career and Technical Education	3500-3599	8290		467,283.25	467,283.25			422,628.00	-9.6%
All Other Federal Revenue	All Other	8290	2,287,976.44	8,080,280.88	10,368,257.32	645,000.00	7,539,470.12	8,184,470.12	-21.1%
TOTAL, FEDERAL REVENUE			2,287,976.44	47,071,607.44	49,359,583.88	645,000.00	45,075,869.82	45,720,869.82	-7.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		27,310,711.00	27,310,711.00			27,232,798.00	-0.3%
Prior Years	6500	8319		23,332.00	23,332.00			0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	414,881.00	414,881.00	0.00	410,000.00	410,000.00	-1.2%
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	8,991,111.00	0.00	8,991,111.00	16,576,100.00	0.00	16,576,100.00	84.4%
Lottery - Unrestricted and Instructional Materials		8560	7,397,080.73	3,330,385.49	10,727,466.22	6,905,216.00	2,270,208.00	9,175,424.00	-14.5%
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		8,654,845.03	8,654,845.03		8,522,208.83	8,522,208.83	-1.5%
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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
California Clean Energy Jobs Act	6230	8590		3,482,450.00	3,482,450.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,172,334.30	1,172,334.30		4,413,630.00	4,413,630.00	276.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		51,700.00	51,700.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	254,924.41	26,908,546.19	27,163,470.60	280,000.00	30,885,802.01	31,165,802.01	14.7%
TOTAL, OTHER STATE REVENUE			16,643,116.14	71,349,185.01	87,992,301.15	23,761,316.00	73,734,646.84	97,495,962.84	10.8%

Description	2017-18 Unaudited Actuals			2018-19 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>OTHER LOCAL REVENUE</b>							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	51,517.34	0.00	51,517.34	0.00	45,000.00	45,000.00	-12.7%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	27,096.08	0.00	27,096.08	20,000.00	0.00	20,000.00	-26.2%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	736,845.95	662,114.08	1,398,960.03	428,000.00	677,316.00	1,105,316.00	-21.0%
Interest	1,938,052.12	0.00	1,938,052.12	600,000.00	0.00	600,000.00	-69.0%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	5,800.00	5,800.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Local Revenue		8699	2,791,690.18	83,850.82	2,875,541.00	654,262.72	8,326,859.00	8,981,121.72	212.3%
Tuition		8710	20,067.23	1,145,059.00	1,165,126.23	0.00	1,595,381.00	1,595,381.00	36.9%
All Other Transfers In		8781-8783	288,790.00	0.00	288,790.00	192,527.00	0.00	192,527.00	-33.3%
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			5,854,058.90	1,896,823.90	7,750,882.80	1,894,789.72	10,644,556.00	12,539,345.72	61.8%
TOTAL, REVENUES			534,980,972.67	120,317,616.35	655,298,589.02	539,449,583.72	129,455,072.66	668,904,656.38	2.1%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	177,261,609.32	52,261,627.92	229,523,237.24	180,887,311.52	49,659,215.31	230,546,526.83	0.4%
Certificated Pupil Support Salaries		1200	9,634,964.14	5,720,351.91	15,355,316.05	10,032,812.64	5,920,297.92	15,953,110.56	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	17,189,736.03	1,720,211.59	18,909,947.62	18,093,672.97	1,909,292.39	20,002,965.36	5.8%
Other Certificated Salaries		1900	6,909,985.36	5,247,067.81	12,157,053.17	6,903,734.55	4,143,270.47	11,047,005.02	-9.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			210,996,294.85	64,949,259.23	275,945,554.08	215,917,531.68	61,632,076.09	277,549,607.77	0.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	4,364,159.98	24,486,695.75	28,850,855.73	4,238,672.65	27,845,458.04	32,084,130.69	11.2%
Classified Support Salaries		2200	21,243,901.37	7,604,674.63	28,848,576.00	21,987,640.44	8,286,608.69	30,274,249.13	4.9%
Classified Supervisors' and Administrators' Salaries		2300	3,466,527.03	940,534.18	4,407,061.21	4,177,833.84	1,045,948.37	5,223,782.21	18.5%
Clerical, Technical and Office Salaries		2400	21,327,855.64	2,594,689.87	23,922,545.51	22,889,455.54	2,604,330.64	25,493,786.18	6.6%
Other Classified Salaries		2900	5,467,884.20	943,086.53	6,410,970.73	5,349,570.58	1,020,154.59	6,369,725.17	-0.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			55,870,328.22	36,569,680.96	92,440,009.18	58,643,173.05	40,802,500.33	99,445,673.38	7.6%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	29,183,006.61	31,353,469.88	60,536,476.49	34,641,984.58	34,072,321.62	68,714,306.20	13.5%
PERS		3201-3202	7,446,669.28	5,804,107.03	13,250,776.31	10,046,674.53	7,713,540.43	17,760,214.96	34.0%
OASD/Medicare/Alternative		3301-3302	6,450,484.80	3,722,842.82	10,173,327.62	7,231,244.85	4,200,585.33	11,431,830.18	12.4%
Health and Welfare Benefits		3401-3402	37,960,951.96	15,790,203.10	53,751,155.06	41,038,165.75	16,789,814.98	57,827,980.73	7.6%
Unemployment Insurance		3501-3502	83,849.60	49,149.57	132,999.17	137,347.32	51,213.85	188,561.17	41.8%
Workers' Compensation		3601-3602	3,625,638.69	1,384,294.38	5,009,933.07	3,738,120.66	1,393,163.56	5,131,284.22	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,319,157.19	3,528,424.53	13,847,581.72	11,095,387.35	4,077,926.51	15,173,313.86	9.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			95,069,758.13	61,632,491.31	156,702,249.44	107,928,925.04	68,298,566.28	176,227,491.32	12.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	16,951,486.32	1,282,798.23	18,234,284.55	717,800.00	1,033,364.00	1,751,164.00	-90.4%
Books and Other Reference Materials		4200	20,702.11	204,499.24	225,201.35	36,690.00	121,200.00	157,890.00	-29.9%
Materials and Supplies		4300	9,334,742.84	5,315,565.01	14,650,307.85	13,920,601.56	14,988,977.04	28,309,578.60	93.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	2,433,296.72	1,750,171.29	4,183,468.01	2,230,163.94	2,342,540.97	4,572,704.91	9.3%
Food		4700	1,325,672.85	0.00	1,325,672.85	1,200,000.00	0.00	1,200,000.00	-9.5%
TOTAL, BOOKS AND SUPPLIES			30,065,900.84	8,553,033.77	38,618,934.61	18,105,255.50	17,886,082.01	35,991,337.51	-6.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	13,557,941.36	7,819,812.71	21,377,754.07	14,021,597.20	8,836,594.67	22,858,191.87	6.9%
Travel and Conferences		5200	529,433.55	698,306.86	1,227,740.41	768,129.09	530,338.45	1,298,467.54	5.8%
Dues and Memberships		5300	492,409.93	191,426.32	683,836.25	582,803.64	213,910.00	796,713.64	16.5%
Insurance		5400 - 5450	3,108,593.83	1,547.50	3,110,141.33	3,637,012.37	0.00	3,637,012.37	16.9%
Operations and Housekeeping Services		5500	7,773,177.30	63,398.70	7,836,576.00	9,303,698.25	67,000.00	9,370,698.25	19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,535,546.43	2,826,843.69	6,362,390.12	3,126,365.20	5,064,875.06	8,191,240.26	28.7%
Transfers of Direct Costs		5710	(465,296.46)	465,296.46	0.00	(600,304.28)	600,304.28	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,958.33)	0.00	(52,958.33)	(54,040.00)	0.00	(54,040.00)	2.0%
Professional/Consulting Services and Operating Expenditures		5800	10,701,225.05	6,307,600.69	17,008,825.74	17,229,835.46	5,907,553.96	23,137,389.42	36.0%
Communications		5900	798,519.36	2,984.51	801,503.87	1,278,552.19	53,475.06	1,332,027.25	66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,978,592.02	18,377,217.44	58,355,809.46	49,293,649.12	21,274,051.48	70,567,700.60	20.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>CAPITAL OUTLAY</b>									
Land		6100	50,548.19	0.00	50,548.19	33,729.63	0.00	33,729.63	-33.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,070.15	1,178,180.46	1,217,250.61	1,006,000.00	2,407,837.29	3,413,837.29	180.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,138,035.16	1,269,957.57	3,407,992.73	4,052,824.75	1,145,250.00	5,198,074.75	52.5%
Equipment Replacement		6500	75,669.05	64,038.97	139,708.02	60,000.00	60,000.00	120,000.00	-14.1%
TOTAL, CAPITAL OUTLAY			2,309,322.55	2,512,177.00	4,815,499.55	5,152,554.38	3,613,087.29	8,765,641.67	82.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	899,357.94	899,357.94	0.00	987,732.90	987,732.90	9.8%
Payments to County Offices		7142	1,620,560.79	2,465,956.59	4,086,517.38	1,717,070.00	2,548,796.00	4,265,866.00	4.4%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00			0.00	0.0%
To County Offices	6500	7222		81,843.00	81,843.00		81,843.00	81,843.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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 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	251,523.71	0.00	251,523.71	153,608.44	0.00	153,608.44	-38.9%
Other Debt Service - Principal			1,872,084.50	3,447,157.53	5,319,242.03	1,870,678.44	3,618,371.90	5,489,050.34	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,537,524.53)	5,537,524.53	0.00	(5,199,856.47)	5,199,856.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,014,150.48)	0.00	(3,014,150.48)	(2,812,604.27)	0.00	(2,812,604.27)	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,551,675.01)	5,537,524.53	(3,014,150.48)	(8,012,460.74)	5,199,856.47	(2,812,604.27)	-6.7%
TOTAL, EXPENDITURES			427,604,606.10	201,578,541.77	629,183,147.87	448,899,306.47	222,324,591.85	671,223,898.32	6.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	17,329,992.99	0.00	17,329,992.99	1,272,402.00	0.00	1,272,402.00	-92.7%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	6,000.00	0.00	6,000.00	New
Other Authorized Interfund Transfers Out		7619	4,412,890.95	0.00	4,412,890.95	3,841,396.08	0.00	3,841,396.08	-13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,742,883.94	0.00	21,742,883.94	5,119,798.08	0.00	5,119,798.08	-76.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	(86,884,022.35)	86,884,022.35	0.00	(89,396,429.53)	89,396,429.53	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(86,884,022.35)	86,884,022.35	0.00	(89,396,429.53)	89,396,429.53	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(108,626,906.29)	86,884,022.35	(21,742,883.94)	(94,516,227.61)	89,396,429.53	(5,119,796.08)	-76.5%

General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	510,195,821.19	0.00	510,195,821.19	513,148,478.00	0.00	513,148,478.00	0.6%
2) Federal Revenue		8100-8299	2,287,976.44	47,071,607.44	49,359,583.88	645,000.00	45,075,869.82	45,720,869.82	-7.4%
3) Other State Revenue		8300-8599	16,643,116.14	71,349,185.01	87,992,301.15	23,761,316.00	73,734,646.84	97,495,962.84	10.8%
4) Other Local Revenue		8600-8799	5,854,058.90	1,896,823.90	7,750,882.80	1,894,789.72	10,644,556.00	12,539,345.72	61.8%
5) TOTAL, REVENUES			534,980,972.67	120,317,616.35	655,298,589.02	539,449,583.72	129,455,072.66	668,904,656.38	2.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		273,068,053.65	140,892,565.18	413,960,618.83	271,741,090.89	157,234,326.60	428,975,417.49	3.6%
2) Instruction - Related Services	2000-2999		51,833,030.31	19,124,343.83	70,957,374.14	53,261,251.59	19,002,161.24	72,263,412.83	1.8%
3) Pupil Services	3000-3999		32,631,799.91	15,064,651.44	47,696,451.35	36,227,502.90	15,249,858.86	51,477,361.76	7.9%
4) Ancillary Services	4000-4999		7,058,305.66	216,807.45	7,275,113.11	9,833,011.96	97,293.00	9,930,304.96	36.5%
5) Community Services	5000-5999		152,507.49	0.00	152,507.49	225,718.00	0.00	225,718.00	48.0%
6) Enterprise	6000-6999		24,941.42	0.00	24,941.42	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		22,780,523.03	6,085,111.87	28,865,634.90	32,165,977.88	5,867,322.77	38,033,300.65	31.8%
8) Plant Services	8000-8999		38,177,747.43	16,747,904.47	54,925,651.90	43,568,433.81	21,255,257.48	64,823,691.29	18.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,877,697.20	3,447,157.53	5,324,854.73	1,876,319.44	3,618,371.90	5,494,691.34	3.2%
10) TOTAL, EXPENDITURES			427,604,606.10	201,578,541.77	629,183,147.87	448,899,306.47	222,324,591.85	671,223,898.32	6.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			107,376,366.57	(81,260,925.42)	26,115,441.15	90,550,277.25	(92,869,519.19)	(2,319,241.94)	-108.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	21,742,883.94	0.00	21,742,883.94	5,119,798.08	0.00	5,119,798.08	-76.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,884,022.35)	86,884,022.35	0.00	(89,396,429.53)	89,396,429.53	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,626,906.29)	86,884,022.35	(21,742,883.94)	(94,516,227.61)	89,396,429.53	(5,119,798.08)	-76.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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>			(1,250,539.72)	5,623,096.93	4,372,557.21	(3,965,950.36)	(3,473,089.66)	(7,439,040.02)	-270.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	84,231,264.24	22,397,995.03	106,629,259.27	77,926,488.88	28,021,091.96	105,947,580.84	-0.6%
a) As of July 1 - Unaudited		9793	(5,054,235.64)	0.00	(5,054,235.64)	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			79,177,028.60	22,397,995.03	101,575,023.63	77,926,488.88	28,021,091.96	105,947,580.84	4.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			79,177,028.60	22,397,995.03	101,575,023.63	77,926,488.88	28,021,091.96	105,947,580.84	4.3%
e) Adjusted Beginning Balance (F1c + F1d)			77,926,488.88	28,021,091.96	105,947,580.84	73,960,538.52	24,548,002.30	98,508,540.82	-7.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9712	804,883.13	0.00	804,883.13	1,000,000.00	0.00	1,000,000.00	24.2%
Stores		9713	87,652.60	0.00	87,652.60	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	28,021,091.96	28,021,091.96	0.00	24,548,002.30	24,548,002.30	-12.4%
b) Restricted									
c) Committed		9750	45,564,822.23	0.00	45,564,822.23	47,344,059.00	0.00	47,344,059.00	3.9%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	10,610,730.12	0.00	10,610,730.12	0.00	0.00	0.00	-100.0%
Other Assignments (by Resource/Object)									
0006 NJROTC	0000	9780	47,618.05		47,618.05				
0032 Civic Center	0000	9780	484,721.48		484,721.48				
0033 Godinez Rental Fees	0000	9780	78,283.26		78,283.26				
0720 One-time Discretionary Funds	0000	9780	3,900,067.37		3,900,067.37				
0720 Furniture/equipment for ALA	0000	9780	292,618.11		292,618.11				
0730 Early Learning	0000	9780	2,329,401.00		2,329,401.00				
0000 Walker/Roosevelt Joint Use	0000	9780	50,000.00		50,000.00				
0000 Enterprise Resource Planning	0000	9780	1,978,003.31		1,978,003.31				
0000 Specialized Spaces	0000	9780	1,450,017.54		1,450,017.54				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,018,521.00	0.00	13,018,521.00	13,526,873.93	0.00	13,526,873.93	3.9%
Unassigned/Unappropriated Amount		9790	7,689,879.80	0.00	7,689,879.80	11,899,605.59	0.00	11,899,605.59	54.7%



Unaudited Actuals  
 General Fund  
 Exhibit: Restricted Balance Detail

Santa Ana Unified  
 Orange County

30 66670 0000000  
 Form 01

Resource	Description	2017-18	2018-19
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	1,279,646.25	1,452,413.25
6230	California Clean Energy Jobs Act	6,473,493.07	6,140,790.07
6300	Lottery: Instructional Materials	1,730,403.50	2,172,696.50
6512	Special Ed: Mental Health Services	1,308,571.34	560,731.81
7338	College Readiness Block Grant	1,767,809.98	38,575.76
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	9,186,974.31	9,763,199.73
9010	Other Restricted Local	6,274,193.51	4,419,595.18
Total, Restricted Balance		28,021,091.96	24,548,002.30



# Charter Schools Special Revenue Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,283,096.00	4,160,355.00	26.7%
2) Federal Revenue		8100-8299	94,102.80	64,598.30	-31.4%
3) Other State Revenue		8300-8599	427,433.07	476,811.00	11.6%
4) Other Local Revenue		8600-8799	8,322.61	0.00	-100.0%
5) TOTAL, REVENUES			3,812,954.48	4,701,764.30	23.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,588,771.93	1,381,910.53	-13.0%
2) Classified Salaries		2000-2999	473,622.90	491,459.30	3.8%
3) Employee Benefits		3000-3999	869,178.08	900,013.79	3.5%
4) Books and Supplies		4000-4999	246,640.25	47,208.57	-80.9%
5) Services and Other Operating Expenditures		5000-5999	212,485.59	108,766.46	-48.8%
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	264,694.89	6,622.19	-97.5%
9) TOTAL, EXPENDITURES			3,655,393.64	2,935,980.84	-19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			157,560.84	1,765,783.46	1020.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	513,266.99	253,279.00	-50.7%
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			513,266.99	253,279.00	-50.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			670,827.83	2,019,062.46	201.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,989.03	1,065,816.86	169.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,989.03	1,065,816.86	169.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,989.03	1,065,816.86	169.8%
2) Ending Balance, June 30 (E + F1e)			1,065,816.86	3,084,879.32	189.4%
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			32,854.80	32,854.80	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	1,032,962.06	3,052,024.52	195.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	259,892.33		
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	201,884.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,251,890.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,713,666.95		
<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	92,722.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	555,127.64		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			647,850.09		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,065,816.86		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	2,261,095.00	2,955,955.00	30.7%
Education Protection Account State Aid - Current Year		8012	68,926.00	79,780.00	15.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>LCFF Transfers</b>					
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	953,075.00	1,124,620.00	18.0%
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>3,283,096.00</b>	<b>4,160,355.00</b>	<b>26.7%</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	94,102.80	64,598.30	-31.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education 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, 3185, 4124, 4126, 4127, 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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>94,102.80</b>	<b>64,598.30</b>	<b>-31.4%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent 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	37,018.00	114,543.00	209.4%
Lottery - Unrestricted and Instructional Materials		8560	99,345.07	72,750.00	-26.8%
After School Education and Safety (ASES)	6010	8590	163,800.00	163,800.00	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%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	127,270.00	125,718.00	-1.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>427,433.07</b>	<b>476,811.00</b>	<b>11.6%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	8,195.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	127.09	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,322.61</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,812,954.48</b>	<b>4,701,764.30</b>	<b>23.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,298,479.57	1,120,750.00	-13.7%
Certificated Pupil Support Salaries		1200	46,113.54	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,811.61	133,411.53	2.8%
Other Certificated Salaries		1900	114,367.21	127,749.00	11.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,588,771.93</b>	<b>1,381,910.53</b>	<b>-13.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	102,530.55	108,125.57	5.5%
Classified Support Salaries		2200	109,074.77	117,959.49	8.1%
Classified Supervisors' and Administrators' Salaries		2300	2,716.73	3,208.78	18.1%
Clerical, Technical and Office Salaries		2400	197,048.48	260,165.46	32.0%
Other Classified Salaries		2900	62,252.37	2,000.00	-96.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>473,622.90</b>	<b>491,459.30</b>	<b>3.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	356,456.99	350,693.59	-1.6%
PERS		3201-3202	64,166.69	84,011.90	30.9%
OASDI/Medicare/Alternative		3301-3302	53,117.53	52,658.45	-0.9%
Health and Welfare Benefits		3401-3402	284,932.65	306,746.56	7.7%
Unemployment Insurance		3501-3502	1,006.15	926.37	-7.9%
Workers' Compensation		3601-3602	28,032.02	25,200.30	-10.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	81,466.05	79,776.62	-2.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>869,178.08</b>	<b>900,013.79</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	17,480.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,089.28	29,728.57	-35.5%
Noncapitalized Equipment		4400	200,550.97	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>246,640.25</b>	<b>47,208.57</b>	<b>-80.9%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	39,760.40	29,733.94	-25.2%
Travel and Conferences		5200	6,869.41	4,400.00	-35.9%
Dues and Memberships		5300	475.00	520.00	9.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	55,918.83	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,876.39	1,900.00	1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,021.69	40.00	-99.2%
Professional/Consulting Services and Operating Expenditures		5800	100,416.01	72,172.52	-28.1%
Communications		5900	2,147.86	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>212,485.59</b>	<b>108,766.46</b>	<b>-48.8%</b>
<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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	264,694.89	6,622.19	-97.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,694.89	6,622.19	-97.5%
TOTAL, EXPENDITURES			3,655,393.64	2,935,980.84	-19.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	513,266.99	253,279.00	-50.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			513,266.99	253,279.00	-50.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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 Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			513,266.99	253,279.00	-50.7%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,283,096.00	4,160,355.00	26.7%
2) Federal Revenue		8100-8299	94,102.80	64,598.30	-31.4%
3) Other State Revenue		8300-8599	427,433.07	476,811.00	11.6%
4) Other Local Revenue		8600-8799	8,322.61	0.00	-100.0%
5) TOTAL, REVENUES			3,812,954.48	4,701,764.30	23.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,450,527.16	1,974,627.96	-19.4%
2) Instruction - Related Services	2000-2999		658,573.60	769,506.86	16.8%
3) Pupil Services	3000-3999		63,459.85	4,550.00	-92.8%
4) Ancillary Services	4000-4999		6,073.67	7,573.70	24.7%
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		265,090.46	7,022.19	-97.4%
8) Plant Services	8000-8999		211,668.90	172,700.13	-18.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,655,393.64	2,935,980.84	-19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			157,560.84	1,765,783.46	1020.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	513,266.99	253,279.00	-50.7%
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			513,266.99	253,279.00	-50.7%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			670,827.83	2,019,062.46	201.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,989.03	1,065,816.86	169.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,989.03	1,065,816.86	169.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,989.03	1,065,816.86	169.8%
2) Ending Balance, June 30 (E + F1e)			1,065,816.86	3,084,879.32	189.4%
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			32,854.80	32,854.80	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	1,032,962.06	3,052,024.52	195.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6300	Lottery: Instructional Materials	31,827.71	31,827.71
9010	Other Restricted Local	1,027.09	1,027.09
Total, Restricted Balance		<u>32,854.80</u>	<u>32,854.80</u>



# Child Development Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	7,419,879.96	9,801,975.38	32.1%
4) Other Local Revenue		8600-8799	50,314.98	25,000.00	-50.3%
5) TOTAL, REVENUES			7,470,194.94	9,826,975.38	31.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,681,260.58	3,470,684.90	29.4%
2) Classified Salaries		2000-2999	957,439.67	2,129,085.88	122.4%
3) Employee Benefits		3000-3999	1,903,093.48	3,239,865.26	70.2%
4) Books and Supplies		4000-4999	917,114.35	106,284.13	-88.4%
5) Services and Other Operating Expenditures		5000-5999	205,484.58	182,500.00	-11.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	595,822.04	673,555.21	13.0%
9) TOTAL, EXPENDITURES			7,260,214.70	9,801,975.38	35.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			209,980.24	25,000.00	-88.1%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,980.24	25,000.00	-88.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245,279.83	455,260.07	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,279.83	455,260.07	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,279.83	455,260.07	85.6%
2) Ending Balance, June 30 (E + F1e)			455,260.07	480,260.07	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			455,260.07	480,260.07	5.5%
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	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,166,465.07		
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	1,488,106.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,721.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,671,292.98		
<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	787,235.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,216,711.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	212,085.94		
6) TOTAL, LIABILITIES			3,216,032.91		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			455,260.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	6,866,483.67	9,378,123.00	36.6%
All Other State Revenue	All Other	8590	553,396.29	423,852.38	-23.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,419,879.96</b>	<b>9,801,975.38</b>	<b>32.1%</b>
<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	39,553.55	25,000.00	-36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	8,961.00	0.00	-100.0%
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	1,800.43	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50,314.98</b>	<b>25,000.00</b>	<b>-50.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,470,194.94</b>	<b>9,826,975.38</b>	<b>31.5%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,412,923.23	3,177,720.05	31.7%
Certificated Pupil Support Salaries		1200	70,483.17	83,456.57	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	79,120.80	84,713.60	7.1%
Other Certificated Salaries		1900	118,733.38	124,794.68	5.1%
TOTAL, CERTIFICATED SALARIES			2,681,260.58	3,470,684.90	29.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	469,291.12	1,551,915.45	230.7%
Classified Support Salaries		2200	38,339.30	39,884.02	4.0%
Classified Supervisors' and Administrators' Salaries		2300	105,232.05	173,534.20	64.9%
Clerical, Technical and Office Salaries		2400	161,410.16	175,535.56	8.8%
Other Classified Salaries		2900	183,167.04	188,216.65	2.8%
TOTAL, CLASSIFIED SALARIES			957,439.67	2,129,085.88	122.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	510,719.56	749,863.59	46.8%
PERS		3201-3202	206,309.03	462,877.14	124.4%
OASDI/Medicare/Alternative		3301-3302	136,441.87	245,181.40	79.7%
Health and Welfare Benefits		3401-3402	862,682.85	1,465,100.57	69.8%
Unemployment Insurance		3501-3502	1,766.27	2,799.89	58.5%
Workers' Compensation		3601-3602	49,406.92	77,651.89	57.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	135,766.98	236,390.78	74.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,903,093.48	3,239,865.26	70.2%
<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	741,064.62	91,284.13	-87.7%
Noncapitalized Equipment		4400	176,049.73	15,000.00	-91.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			917,114.35	106,284.13	-88.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	300.00	New
Travel and Conferences		5200	23,892.02	27,900.00	16.8%
Dues and Memberships		5300	150.00	1,500.00	900.0%
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	5,011.51	3,000.00	-40.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,225.86	4,700.00	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	170,332.10	144,600.00	-15.1%
Communications		5900	873.09	500.00	-42.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>205,484.58</b>	<b>182,500.00</b>	<b>-11.2%</b>
<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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	595,822.04	673,555.21	13.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>595,822.04</b>	<b>673,555.21</b>	<b>13.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,260,214.70</b>	<b>9,801,975.38</b>	<b>35.0%</b>

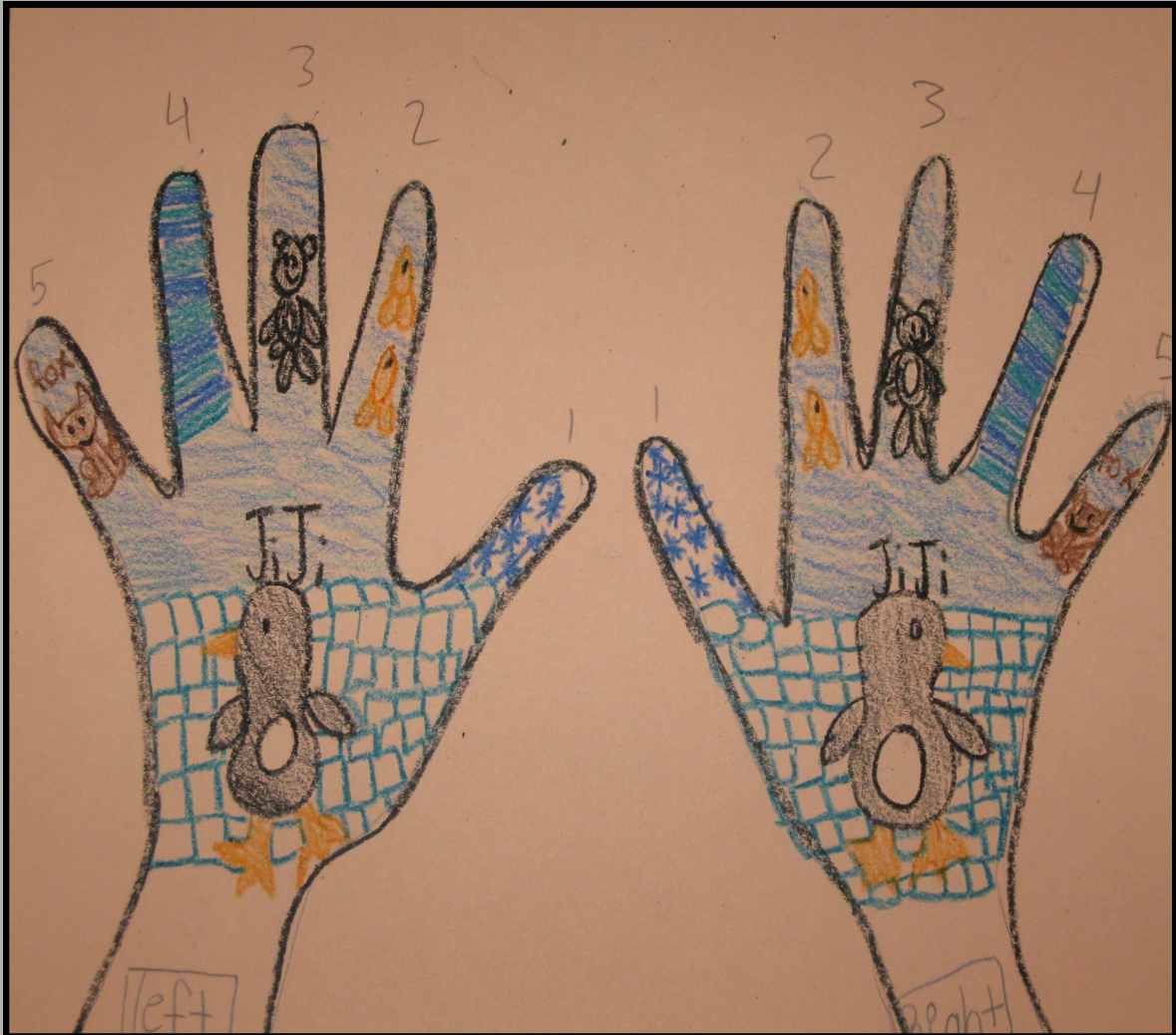
Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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 Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	7,419,879.96	9,801,975.38	32.1%
4) Other Local Revenue		8600-8799	50,314.98	25,000.00	-50.3%
5) TOTAL, REVENUES			7,470,194.94	9,826,975.38	31.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,473,658.99	7,769,337.46	41.9%
2) Instruction - Related Services	2000-2999		757,091.85	883,517.48	16.7%
3) Pupil Services	3000-3999		431,968.53	475,065.23	10.0%
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		595,822.04	673,555.21	13.0%
8) Plant Services	8000-8999		1,673.29	500.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,260,214.70	9,801,975.38	35.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			209,980.24	25,000.00	-88.1%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			209,980.24	25,000.00	-88.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245,279.83	455,260.07	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,279.83	455,260.07	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,279.83	455,260.07	85.6%
2) Ending Balance, June 30 (E + F1e)			455,260.07	480,260.07	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			455,260.07	480,260.07	5.5%
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	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
6130	Child Development: Center-Based Reserve Account	455,260.07	480,260.07
Total, Restricted Balance		<u>455,260.07</u>	<u>480,260.07</u>

# Cafeteria Special Revenue Fund



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





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,154,178.30	37,024,800.00	-3.0%
3) Other State Revenue		8300-8599	2,525,080.36	2,413,600.00	-4.4%
4) Other Local Revenue		8600-8799	2,561,090.04	2,257,000.00	-11.9%
5) TOTAL, REVENUES			43,240,348.70	41,695,400.00	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,880,086.64	12,216,031.00	2.8%
3) Employee Benefits		3000-3999	6,132,104.09	6,884,520.00	12.3%
4) Books and Supplies		4000-4999	22,177,200.61	20,460,400.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	860,607.61	1,111,700.00	29.2%
6) Capital Outlay		6000-6999	2,630,859.77	1,150,000.00	-56.3%
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	2,153,633.55	2,132,426.87	-1.0%
9) TOTAL, EXPENDITURES			45,834,492.27	43,955,077.87	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,594,143.57)	(2,259,677.87)	-12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	6,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,594,143.57)	(2,253,677.87)	-13.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,039,393.90	21,003,537.28	-12.6%
b) Audit Adjustments		9793	(441,713.05)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,597,680.85	21,003,537.28	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,597,680.85	21,003,537.28	-11.0%
2) Ending Balance, June 30 (E + F1e)			21,003,537.28	18,749,859.41	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	741,918.34	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,254,911.64	18,749,859.41	-7.4%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,353,403.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	27,980.47		
c) in Revolving Cash Account		9130	5,948.30		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,578,682.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,301.71		
6) Stores		9320	741,918.34		
7) Prepaid Expenditures		9330	759.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,730,994.67		
<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	2,901,224.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,826,232.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,727,457.39		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,003,537.28		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	35,285,360.26	34,459,500.00	-2.3%
Donated Food Commodities		8221	2,868,818.04	2,565,300.00	-10.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>38,154,178.30</b>	<b>37,024,800.00</b>	<b>-3.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,525,080.36	2,413,600.00	-4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,525,080.36</b>	<b>2,413,600.00</b>	<b>-4.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	33,451.75	20,000.00	-40.2%
Food Service Sales		8634	927,062.91	867,000.00	-6.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	267,542.42	170,000.00	-36.5%
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	1,333,032.96	1,200,000.00	-10.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,561,090.04</b>	<b>2,257,000.00</b>	<b>-11.9%</b>
<b>TOTAL, REVENUES</b>			<b>43,240,348.70</b>	<b>41,695,400.00</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	9,578,988.37	9,882,060.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	2,294,943.67	2,331,471.00	1.6%
Clerical, Technical and Office Salaries		2400	6,154.60	2,500.00	-59.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,880,086.64	12,216,031.00	2.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,606,287.77	1,950,605.00	21.4%
OASDI/Medicare/Alternative		3301-3302	804,027.48	870,230.00	8.2%
Health and Welfare Benefits		3401-3402	3,155,351.90	3,409,265.00	8.0%
Unemployment Insurance		3501-3502	5,664.82	6,115.00	7.9%
Workers' Compensation		3601-3602	162,014.33	166,155.00	2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	398,757.79	482,150.00	20.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,132,104.09	6,884,520.00	12.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	262,357.18	461,100.00	75.8%
Noncapitalized Equipment		4400	441,833.88	340,000.00	-23.0%
Food		4700	21,473,009.55	19,659,300.00	-8.4%
TOTAL, BOOKS AND SUPPLIES			22,177,200.61	20,460,400.00	-7.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	28,388.50	55,000.00	93.7%
Travel and Conferences		5200	12,925.18	12,500.00	-3.3%
Dues and Memberships		5300	4,386.00	5,000.00	14.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	198,988.82	245,000.00	23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,243.73	656,000.00	59.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,047.84	37,000.00	23.1%
Professional/Consulting Services and Operating Expenditures		5800	175,622.19	100,700.00	-42.7%
Communications		5900	5.35	500.00	9245.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>860,607.61</b>	<b>1,111,700.00</b>	<b>29.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	510,199.11	500,000.00	-2.0%
Equipment		6400	2,120,660.66	650,000.00	-69.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,630,859.77</b>	<b>1,150,000.00</b>	<b>-56.3%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,153,633.55	2,132,426.87	-1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,153,633.55</b>	<b>2,132,426.87</b>	<b>-1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,834,492.27</b>	<b>43,955,077.87</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	6,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	6,000.00	New
<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 Capital 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	6,000.00	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,154,178.30	37,024,800.00	-3.0%
3) Other State Revenue		8300-8599	2,525,080.36	2,413,600.00	-4.4%
4) Other Local Revenue		8600-8799	2,561,090.04	2,257,000.00	-11.9%
5) TOTAL, REVENUES			43,240,348.70	41,695,400.00	-3.6%
<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		42,716,850.71	40,830,265.00	-4.4%
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		255,949.27	247,386.00	-3.3%
7) General Administration	7000-7999		2,153,633.55	2,132,426.87	-1.0%
8) Plant Services	8000-8999		708,058.74	745,000.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,834,492.27	43,955,077.87	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,594,143.57)	(2,259,677.87)	-12.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	6,000.00	New



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,594,143.57)	(2,253,677.87)	-13.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,039,393.90	21,003,537.28	-12.6%
b) Audit Adjustments		9793	(441,713.05)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			23,597,680.85	21,003,537.28	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,597,680.85	21,003,537.28	-11.0%
2) Ending Balance, June 30 (E + F1e)			21,003,537.28	18,749,859.41	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	741,918.34	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,254,911.64	18,749,859.41	-7.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	20,228,025.62	18,722,973.57
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	26,886.01	26,885.83
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		<u>20,254,911.64</u>	<u>18,749,859.41</u>

# Deferred Maintenance Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,430,953.00	7,360,000.00	-1.0%
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	30,650.38	20,000.00	-34.7%
5) TOTAL, REVENUES			7,461,603.38	7,380,000.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	498,841.69	547,697.00	9.8%
3) Employee Benefits		3000-3999	241,582.49	283,799.00	17.5%
4) Books and Supplies		4000-4999	819,251.16	815,854.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,491,343.32	8,909,460.00	257.6%
6) Capital Outlay		6000-6999	629,125.40	52,000.00	-91.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,680,144.06	10,608,810.00	126.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,781,459.32	(3,228,810.00)	-216.1%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,781,459.32	(3,228,810.00)	-216.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,559,119.36	5,100,051.03	99.3%
b) Audit Adjustments		9793	(240,527.65)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,318,591.71	5,100,051.03	120.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,318,591.71	5,100,051.03	120.0%
2) Ending Balance, June 30 (E + F1e)			5,100,051.03	1,871,241.03	-63.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	5,100,051.03	1,871,241.03	-63.3%
Maintenance Projects	0000	9780	3,003,469.38		
Artificial Turf	0000	9780	2,096,581.65		
Artificial Turf	0000	9780		1,296,581.65	
Maintenance Projects	0000	9780		574,659.38	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,471,923.58		
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	3,948.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,979,326.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,455,198.30		
<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	311,875.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,271.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			355,147.27		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,100,051.03		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	7,430,953.00	7,360,000.00	-1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,430,953.00	7,360,000.00	-1.0%
<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	28,674.59	20,000.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	1,975.79	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,650.38	20,000.00	-34.7%
TOTAL, REVENUES			7,461,603.38	7,380,000.00	-1.1%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	498,841.69	547,697.00	9.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			498,841.69	547,697.00	9.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	74,237.50	98,925.00	33.3%
OASDI/Medicare/Alternative		3301-3302	37,028.19	41,898.00	13.2%
Health and Welfare Benefits		3401-3402	103,115.08	112,734.00	9.3%
Unemployment Insurance		3501-3502	224.99	274.00	21.8%
Workers' Compensation		3601-3602	6,838.34	7,449.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	20,138.39	22,519.00	11.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			241,582.49	283,799.00	17.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	662,243.41	765,854.00	15.6%
Noncapitalized Equipment		4400	157,007.75	50,000.00	-68.2%
TOTAL, BOOKS AND SUPPLIES			819,251.16	815,854.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2,484,586.82	8,900,000.00	258.2%
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	6,756.50	9,460.00	40.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,491,343.32</b>	<b>8,909,460.00</b>	<b>257.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	602,581.35	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	600.00	0.00	-100.0%
Equipment Replacement		6500	25,944.05	52,000.00	100.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>629,125.40</b>	<b>52,000.00</b>	<b>-91.7%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,680,144.06</b>	<b>10,608,810.00</b>	<b>126.7%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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 Capital 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,430,953.00	7,360,000.00	-1.0%
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	30,650.38	20,000.00	-34.7%
5) TOTAL, REVENUES			7,461,603.38	7,380,000.00	-1.1%
<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		4,680,144.06	10,608,810.00	126.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,680,144.06	10,608,810.00	126.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,781,459.32	(3,228,810.00)	-216.1%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,781,459.32	(3,228,810.00)	-216.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,559,119.36	5,100,051.03	99.3%
b) Audit Adjustments		9793	(240,527.65)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,318,591.71	5,100,051.03	120.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,318,591.71	5,100,051.03	120.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,100,051.03	1,871,241.03	-63.3%
Maintenance Projects	0000	9780	3,003,469.38		
Artificial Turf	0000	9780	2,096,581.65		
Artificial Turf	0000	9780		1,296,581.65	
Maintenance Projects	0000	9780		574,659.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
Total, Restricted Balance		0.00	0.00

# Special Reserve Fund for Postemployment Benefits



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





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	357,433.20	0.00	-100.0%
5) TOTAL, REVENUES			357,433.20	0.00	-100.0%
<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	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>			357,433.20	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,097,555.00	0.00	-100.0%
b) Transfers Out		7600-7629	40,000,000.00	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			(23,902,445.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,545,011.80)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,855,908.67	310,896.87	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,855,908.67	310,896.87	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,855,908.67	310,896.87	-98.7%
2) Ending Balance, June 30 (E + F1e)			310,896.87	310,896.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	310,896.87	310,896.87	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	300,059.46		
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	11,264.33		
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			311,323.79		
<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	426.92		
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			426.92		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			310,896.87		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	357,433.20	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			357,433.20	0.00	-100.0%
<b>TOTAL, REVENUES</b>			357,433.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	16,097,555.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,097,555.00	0.00	-100.0%
<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	40,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000,000.00	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%
(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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,902,445.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	357,433.20	0.00	-100.0%
5) TOTAL, REVENUES			357,433.20	0.00	-100.0%
<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		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>			357,433.20	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,097,555.00	0.00	-100.0%
b) Transfers Out		7600-7629	40,000,000.00	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			(23,902,445.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,545,011.80)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,855,908.67	310,896.87	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,855,908.67	310,896.87	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,855,908.67	310,896.87	-98.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	310,896.87	310,896.87	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00



# Building Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	47,925.91	0.00	-100.0%
5) TOTAL, REVENUES			47,925.91	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,312.33	0.00	-100.0%
3) Employee Benefits		3000-3999	16,199.78	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,680.22	0.00	-100.0%
6) Capital Outlay		6000-6999	4,020,657.06	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			4,134,849.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,086,923.48)	0.00	-100.0%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,086,923.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,086,923.48	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,086,923.48	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,086,923.48	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	455,915.84		
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	8,526.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	948.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			465,390.36		
<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	8,787.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	456,602.72		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			465,390.36		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	47,925.91	0.00	-100.0%
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			47,925.91	0.00	-100.0%
TOTAL, REVENUES			47,925.91	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,312.33	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>36,312.33</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,639.65	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,736.09	0.00	-100.0%
Health and Welfare Benefits		3401-3402	6,287.28	0.00	-100.0%
Unemployment Insurance		3501-3502	17.58	0.00	-100.0%
Workers' Compensation		3601-3602	483.18	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,036.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>16,199.78</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	61,680.22	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			61,680.22	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	51,918.98	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,968,738.08	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%
<b>TOTAL, CAPITAL OUTLAY</b>			4,020,657.06	0.00	-100.0%
<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					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			4,134,849.39	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		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 Capital 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	2017-18 Unaudited Actuals	2018-19 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	47,925.91	0.00	-100.0%
5) TOTAL, REVENUES			47,925.91	0.00	-100.0%
<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		4,134,849.39	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,134,849.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,086,923.48)	0.00	-100.0%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,086,923.48)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,086,923.48	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,086,923.48	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,086,923.48	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Balance	0.00	0.00



# Capital Facilities Fund



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





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	13,853,700.94	4,390,574.00	-68.3%
5) TOTAL, REVENUES			13,853,700.94	4,390,574.00	-68.3%
<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	8,945.85	5,500.00	-38.5%
5) Services and Other Operating Expenditures		5000-5999	331,431.21	696,557.00	110.2%
6) Capital Outlay		6000-6999	8,633,197.90	8,855,407.87	2.6%
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			8,973,574.96	9,557,464.87	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,880,125.98	(5,166,890.87)	-205.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,256,831.43	0.00	-100.0%
b) Transfers Out		7600-7629	1,351,087.56	1,503,880.61	11.3%
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			(94,256.13)	(1,503,880.61)	1495.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,785,869.85	(6,670,771.48)	-239.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,424,846.15	24,166,108.08	24.4%
b) Audit Adjustments		9793	(44,607.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,380,238.23	24,166,108.08	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,380,238.23	24,166,108.08	24.7%
2) Ending Balance, June 30 (E + F1e)			24,166,108.08	17,495,336.60	-27.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	5,555,468.49	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments			24,166,108.08	11,939,868.11	-50.6%
Developer Fees	0000	9780	9,310,610.50		
Redevelopment Agency Funds	0000	9780	10,585,813.22		
Valley P2P	0000	9780	191,039.87		
City of Santa Ana Redevelopment	0000	9780	4,078,644.49		
Developer Fees	0000	9780		9,393,705.50	
Redevelopment Agency Funds (RDA)	0000	9780		269,920.12	
City of Santa Ana Redevelopment	0000	9780		2,276,242.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	21,213,970.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	213,423.41		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,114,298.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,303,885.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,845,578.66		
<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	679,470.58		
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			679,470.58		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,166,108.08		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	4,068,682.85	3,925,574.00	-3.5%
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	226,383.26	215,000.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	4,176,652.36	250,000.00	-94.0%
Other Local Revenue All Other Local Revenue					
		8699	5,381,982.47	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,853,700.94</b>	<b>4,390,574.00</b>	<b>-68.3%</b>
<b>TOTAL, REVENUES</b>			<b>13,853,700.94</b>	<b>4,390,574.00</b>	<b>-68.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			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	500.00	New
Noncapitalized Equipment		4400	8,945.85	5,000.00	-44.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,945.85	5,500.00	-38.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	6,312.33	6,000.00	-4.9%
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	325,118.88	690,557.00	112.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>331,431.21</b>	<b>696,557.00</b>	<b>110.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	37,260.00	10,500.00	-71.8%
Land Improvements		6170	4,500.00	4,500.00	0.0%
Buildings and Improvements of Buildings		6200	8,481,930.90	8,752,407.87	3.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	109,507.00	88,000.00	-19.6%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,633,197.90</b>	<b>8,855,407.87</b>	<b>2.6%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,973,574.96</b>	<b>9,557,464.87</b>	<b>6.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,256,831.43	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,256,831.43	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	1,351,087.56	1,503,880.61	11.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,351,087.56	1,503,880.61	11.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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 Capital 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,256.13)	(1,503,880.61)	1495.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	13,853,700.94	4,390,574.00	-68.3%
5) TOTAL, REVENUES			13,853,700.94	4,390,574.00	-68.3%
<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		163,722.07	356,705.00	117.9%
8) Plant Services	8000-8999		8,809,852.89	9,200,759.87	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,973,574.96	9,557,464.87	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,880,125.98	(5,166,890.87)	-205.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,256,831.43	0.00	-100.0%
b) Transfers Out		7600-7629	1,351,087.56	1,503,880.61	11.3%
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			(94,256.13)	(1,503,880.61)	1495.5%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,785,869.85	(6,670,771.48)	-239.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,424,846.15	24,166,108.08	24.4%
b) Audit Adjustments		9793	(44,607.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			19,380,238.23	24,166,108.08	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,380,238.23	24,166,108.08	24.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	5,555,468.49	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,166,108.08	11,939,868.11	-50.6%
Developer Fees	0000	9780	9,310,610.50		
Redevelopment Agency Funds	0000	9780	10,585,813.22		
Valley P2P	0000	9780	191,039.87		
City of Santa Ana Redevelopment	0000	9780	4,078,644.49		
Developer Fees	0000	9780		9,393,705.50	
Redevelopment Agency Funds (RDA)	0000	9780		269,920.12	
City of Santa Ana Redevelopment	0000	9780		2,276,242.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	0.00	5,555,468.49
Total, Restricted Balance		0.00	5,555,468.49

# County School Facilities Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	3,220,891.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	382,678.59	300,000.00	-21.6%
5) TOTAL, REVENUES			3,603,569.59	300,000.00	-91.7%
<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	18,231.17	20,000.00	9.7%
6) Capital Outlay		6000-6999	1,166,564.41	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,184,795.58	20,000.00	-98.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,418,774.01	280,000.00	-88.4%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,418,774.01	280,000.00	-88.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,371,157.56	29,789,931.57	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,371,157.56	29,789,931.57	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,371,157.56	29,789,931.57	8.8%
2) Ending Balance, June 30 (E + F1e)			29,789,931.57	30,069,931.57	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			29,789,931.57	30,069,931.57	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	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	29,987,113.59		
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	41,099.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	392,722.92		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,420,936.47		
<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	628,788.65		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,216.25		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			631,004.90		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			29,789,931.57		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	3,220,891.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,220,891.00	0.00	-100.0%
<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	382,678.59	300,000.00	-21.6%
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			382,678.59	300,000.00	-21.6%
TOTAL, REVENUES			3,603,569.59	300,000.00	-91.7%



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 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	18,231.17	20,000.00	9.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,231.17</b>	<b>20,000.00</b>	<b>9.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	50,685.00	0.00	-100.0%
Land Improvements		6170	7,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,108,079.41	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,166,564.41</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,184,795.58</b>	<b>20,000.00</b>	<b>-98.3%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		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 Capital 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	2017-18 Unaudited Actuals	2018-19 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	3,220,891.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	382,678.59	300,000.00	-21.6%
5) TOTAL, REVENUES			3,603,569.59	300,000.00	-91.7%
<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		1,184,795.58	20,000.00	-98.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,184,795.58	20,000.00	-98.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,418,774.01	280,000.00	-88.4%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,418,774.01	280,000.00	-88.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,371,157.56	29,789,931.57	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,371,157.56	29,789,931.57	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,371,157.56	29,789,931.57	8.8%
2) Ending Balance, June 30 (E + F1e)			29,789,931.57	30,069,931.57	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			29,789,931.57	30,069,931.57	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	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
7710	State School Facilities Projects	29,789,931.57	30,069,931.57
Total, Restricted Balance		<u>29,789,931.57</u>	<u>30,069,931.57</u>





# Special Reserve Fund for Capital Outlay Projects



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	3,131,806.17	7,616,580.00	143.2%
4) Other Local Revenue		8600-8799	554,683.59	861,894.00	55.4%
5) TOTAL, REVENUES			3,686,489.76	8,478,474.00	130.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	990.67	0.00	-100.0%
3) Employee Benefits		3000-3999	506.96	0.00	-100.0%
4) Books and Supplies		4000-4999	7,165.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	504,870.60	85,000.00	-83.2%
6) Capital Outlay		6000-6999	15,201,313.28	14,453,487.00	-4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,714,846.69	14,538,487.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,028,356.93)	(6,060,013.00)	-49.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,751,434.14	1,272,402.00	-27.4%
b) Transfers Out		7600-7629	3,212,347.60	1,443,189.00	-55.1%
2) Other Sources/Uses					
a) Sources		8930-8979	12,901,212.13	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			11,440,298.67	(170,787.00)	-101.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(588,058.26)	(6,230,800.00)	959.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,444,742.29	12,533,208.07	-6.8%
b) Audit Adjustments		9793	(401,100.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,043,641.33	12,533,208.07	-3.9%
d) Other Restatements		9795	77,625.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,121,266.33	12,533,208.07	-4.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,588,394.83	2,042,057.83	-55.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Lease Purchase Accrued Interest	0000	9780	19,919.85		
Future Capital Projects	0000	9780	1,000,251.35		
QZAB Solar Energy	0000	9780	3,486,356.22		
California Solar Initiative	0000	9780	3,438,285.82		
Lease Purchase Accrued Interest	0000	9780		19,919.85	
Future Capital Projects	0000	9780		1,140,251.35	
QZAB Solar Energy	0000	9780		1,240,569.22	
California Solar Initiative	0000	9780		1,859,609.82	
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,915,842.54		
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	19,919.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	315,462.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	103,393.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,354,618.23		
<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	389,670.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,437,036.80		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	8,994,702.82		
6) TOTAL, LIABILITIES			11,821,410.16		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,533,208.07		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	3,131,806.17	7,616,580.00	143.2%
TOTAL, OTHER STATE REVENUE			3,131,806.17	7,616,580.00	143.2%
<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	214,901.77	150,000.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	339,781.82	711,894.00	109.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			554,683.59	861,894.00	55.4%
TOTAL, REVENUES			3,686,489.76	8,478,474.00	130.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	990.67	0.00	-100.0%
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			990.67	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	153.86	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	75.78	0.00	-100.0%
Health and Welfare Benefits		3401-3402	262.11	0.00	-100.0%
Unemployment Insurance		3501-3502	0.48	0.00	-100.0%
Workers' Compensation		3601-3602	14.73	0.00	-100.0%
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			506.96	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	255.93	0.00	-100.0%
Noncapitalized Equipment		4400	6,909.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,165.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	407,934.66	75,000.00	-81.6%
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	96,935.94	10,000.00	-89.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>504,870.60</b>	<b>85,000.00</b>	<b>-83.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	51,205.80	0.00	-100.0%
Land Improvements		6170	5,936.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,103,400.11	14,453,487.00	-4.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	40,771.37	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,201,313.28</b>	<b>14,453,487.00</b>	<b>-4.9%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,714,846.69</b>	<b>14,538,487.00</b>	<b>-7.5%</b>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,232,437.99	1,272,402.00	3.2%
Other Authorized Interfund Transfers In		8919	518,996.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,751,434.14	1,272,402.00	-27.4%
<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	3,212,347.60	1,443,189.00	-55.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,212,347.60	1,443,189.00	-55.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		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 Capital Leases		8972	12,901,212.13	0.00	-100.0%
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			12,901,212.13	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,440,298.67	(170,787.00)	-101.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	3,131,806.17	7,616,580.00	143.2%
4) Other Local Revenue		8600-8799	554,683.59	861,894.00	55.4%
5) TOTAL, REVENUES			3,686,489.76	8,478,474.00	130.0%
<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		15,637,221.69	14,538,487.00	-7.0%
9) Other Outgo	9000-9999	Except 7600-7699	77,625.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			15,714,846.69	14,538,487.00	-7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,028,356.93)	(6,060,013.00)	-49.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,751,434.14	1,272,402.00	-27.4%
b) Transfers Out		7600-7629	3,212,347.60	1,443,189.00	-55.1%
2) Other Sources/Uses					
a) Sources		8930-8979	12,901,212.13	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			11,440,298.67	(170,787.00)	-101.5%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(588,058.26)	(6,230,800.00)	959.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,444,742.29	12,533,208.07	-6.8%
b) Audit Adjustments		9793	(401,100.96)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,043,641.33	12,533,208.07	-3.9%
d) Other Restatements		9795	77,625.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,121,266.33	12,533,208.07	-4.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,944,813.24	4,260,350.24	-46.4%
Lease Purchase Accrued Interest	0000	9780	19,919.85		
Future Capital Projects	0000	9780	1,000,251.35		
QZAB Solar Energy	0000	9780	3,486,356.22		
California Solar Initiative	0000	9780	3,438,285.82		
Lease Purchase Accrued Interest	0000	9780		19,919.85	
Future Capital Projects	0000	9780		1,140,251.35	
QZAB Solar Energy	0000	9780		1,240,569.22	
California Solar Initiative	0000	9780		1,859,609.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	4,588,394.83	2,042,057.83
Total, Restricted Balance		<u>4,588,394.83</u>	<u>2,042,057.83</u>



# Capital Project Fund for Blended Component Units



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





Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	612,133.20	0.00	-100.0%
5) TOTAL, REVENUES			612,133.20	0.00	-100.0%
<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	9,073.43	15,430.00	70.1%
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			9,073.43	15,430.00	70.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			603,059.77	(15,430.00)	-102.6%
<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	555,367.88	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			(555,367.88)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,691.89	(15,430.00)	-132.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	827,905.68	650,797.54	-21.4%
b) Audit Adjustments					
		9793	(224,800.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			603,105.65	650,797.54	7.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			603,105.65	650,797.54	7.9%
2) Ending Balance, June 30 (E + F1e)			650,797.54	635,367.54	-2.4%
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			649,101.05	633,671.05	-2.4%
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	1,696.49	1,696.49	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	688,552.48		
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	894.16		
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			689,446.64		
<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	33.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,615.21		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			38,649.10		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			650,797.54		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	6,267.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	605,865.55	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			612,133.20	0.00	-100.0%
<b>TOTAL, REVENUES</b>			612,133.20	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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%
<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%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	9,073.43	15,430.00	70.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,073.43</b>	<b>15,430.00</b>	<b>70.1%</b>
<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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,073.43</b>	<b>15,430.00</b>	<b>70.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	555,367.88	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>555,367.88</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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 Capital 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)			(555,367.88)	0.00	-100.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	612,133.20	0.00	-100.0%
5) TOTAL, REVENUES			612,133.20	0.00	-100.0%
<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		7,073.43	12,430.00	75.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	3,000.00	50.0%
10) TOTAL, EXPENDITURES			9,073.43	15,430.00	70.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			603,059.77	(15,430.00)	-102.6%
<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	555,367.88	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			(555,367.88)	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,691.89	(15,430.00)	-132.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	827,905.68	650,797.54	-21.4%
b) Audit Adjustments		9793	(224,800.03)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			603,105.65	650,797.54	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			603,105.65	650,797.54	7.9%
2) Ending Balance, June 30 (E + F1e)			650,797.54	635,367.54	-2.4%
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			649,101.05	633,671.05	-2.4%
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	1,696.49	1,696.49	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	649,101.05	633,671.05
Total, Restricted Balance		649,101.05	633,671.05



# Bond Interest and Redemption Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,332,916.00	664,701.00	-50.1%
3) Other State Revenue		8300-8599	74,716.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,946,113.00	19,342,477.00	-7.7%
5) TOTAL, REVENUES			22,353,745.00	20,007,178.00	-10.5%
<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	20,304,322.00	20,341,319.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,304,322.00	20,341,319.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,049,423.00	(334,141.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	968,387.00	0.00	-100.0%
b) Transfers Out		7600-7629	968,387.00	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,049,423.00	(334,141.00)	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	22,542,246.00	24,611,264.00	9.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			22,542,246.00	24,611,264.00	9.2%
d) Other Restatements					
		9795	19,595.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			22,561,841.00	24,611,264.00	9.1%
2) Ending Balance, June 30 (E + F1e)					
			24,611,264.00	24,277,123.00	-1.4%
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	24,611,264.00	24,277,123.00	-1.4%
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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,556,349.00		
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	54,915.00		
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			24,611,264.00		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,611,264.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	1,332,916.00	664,701.00	-50.1%
TOTAL, FEDERAL REVENUE			1,332,916.00	664,701.00	-50.1%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	74,716.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			74,716.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	18,312,824.00	18,370,016.00	0.3%
Unsecured Roll		8612	1,726,515.00	0.00	-100.0%
Prior Years' Taxes		8613	176,644.00	313,573.00	77.5%
Supplemental Taxes		8614	537,498.00	493,627.00	-8.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	192,632.00	165,261.00	-14.2%
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			20,946,113.00	19,342,477.00	-7.7%
TOTAL, REVENUES			22,353,745.00	20,007,178.00	-10.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,044,143.00	10,081,316.00	11.5%
Bond Interest and Other Service Charges		7434	11,260,179.00	10,260,003.00	-8.9%
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)			20,304,322.00	20,341,319.00	0.2%
TOTAL, EXPENDITURES			20,304,322.00	20,341,319.00	0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	968,387.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			968,387.00	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	968,387.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			968,387.00	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,332,916.00	664,701.00	-50.1%
3) Other State Revenue		8300-8599	74,716.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,946,113.00	19,342,477.00	-7.7%
5) TOTAL, REVENUES			22,353,745.00	20,007,178.00	-10.5%
<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	20,304,322.00	20,341,319.00	0.2%
10) TOTAL, EXPENDITURES			20,304,322.00	20,341,319.00	0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,049,423.00	(334,141.00)	-116.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	968,387.00	0.00	-100.0%
b) Transfers Out		7600-7629	968,387.00	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,049,423.00	(334,141.00)	-116.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,542,246.00	24,611,264.00	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,542,246.00	24,611,264.00	9.2%
d) Other Restatements		9795	19,595.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,561,841.00	24,611,264.00	9.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	24,611,264.00	24,277,123.00	-1.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	24,611,264.00	24,277,123.00
Total, Restricted Balance		24,611,264.00	24,277,123.00





# Debt Service Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	1,675,454.70	1,023,566.00	-38.9%
5) TOTAL, REVENUES			1,675,454.70	1,023,566.00	-38.9%
<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	9,314,978.03	7,434,752.69	-20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,314,978.03	7,434,752.69	-20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,639,523.33)	(6,411,186.69)	-16.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,242,599.42	6,535,186.69	-9.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,635,908.15	0.00	-100.0%
b) Uses		7630-7699	21,070,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,808,507.57	6,535,186.69	-16.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			168,984.24	124,000.00	-26.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,006,003.24	4,174,361.74	-62.1%
b) Audit Adjustments		9793	(7,000,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,005,483.24	4,174,361.74	4.2%
d) Other Restatements		9795	(105.74)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,005,377.50	4,174,361.74	4.2%
2) Ending Balance, June 30 (E + F1e)			4,174,361.74	4,298,361.74	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			4,164,940.88	4,288,940.88	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	9,420.86	9,420.86	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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	583,438.77		
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	11,165,566.60		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	(7,000,625.74)		
3) Accounts Receivable		9200	1,808.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,750,187.76		
<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	68.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	575,757.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			575,826.02		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,174,361.74		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	140,722.60	124,000.00	-11.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,534,732.10	899,566.00	-41.4%
TOTAL, OTHER LOCAL REVENUE			1,675,454.70	1,023,566.00	-38.9%
TOTAL, REVENUES			1,675,454.70	1,023,566.00	-38.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	3,625,752.64	2,155,004.70	-40.6%
Other Debt Service - Principal		7439	5,689,225.39	5,279,747.99	-7.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,314,978.03	7,434,752.69	-20.2%
TOTAL, EXPENDITURES			9,314,978.03	7,434,752.69	-20.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,242,599.42	6,535,186.69	-9.8%
(a) TOTAL, INTERFUND TRANSFERS IN			7,242,599.42	6,535,186.69	-9.8%
<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	21,635,908.15	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			21,635,908.15	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	21,070,000.00	0.00	-100.0%
(d) TOTAL, USES			21,070,000.00	0.00	-100.0%
<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)			7,808,507.57	6,535,186.69	-16.3%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	1,675,454.70	1,023,566.00	-38.9%
5) TOTAL, REVENUES			1,675,454.70	1,023,566.00	-38.9%
<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	9,314,978.03	7,434,752.69	-20.2%
10) TOTAL, EXPENDITURES			9,314,978.03	7,434,752.69	-20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,639,523.33)	(6,411,186.69)	-16.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,242,599.42	6,535,186.69	-9.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	21,635,908.15	0.00	-100.0%
b) Uses		7630-7699	21,070,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,808,507.57	6,535,186.69	-16.3%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			168,984.24	124,000.00	-26.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,006,003.24	4,174,361.74	-62.1%
b) Audit Adjustments		9793	(7,000,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,005,483.24	4,174,361.74	4.2%
d) Other Restatements		9795	(105.74)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,005,377.50	4,174,361.74	4.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,164,940.88	4,288,940.88	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	9,420.86	9,420.86	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%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	4,164,940.88	4,288,940.88
Total, Restricted Balance		4,164,940.88	4,288,940.88

# Self-Insurance Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	83.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	23,489,332.76	25,337,728.51	7.9%
5) TOTAL, REVENUES			23,489,415.76	25,337,728.51	7.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	973.70	0.00	-100.0%
2) Classified Salaries		2000-2999	549,518.92	553,440.38	0.7%
3) Employee Benefits		3000-3999	11,485,799.25	16,257,607.92	41.5%
4) Books and Supplies		4000-4999	462,123.09	430,806.92	-6.8%
5) Services and Other Operating Expenses		5000-5999	7,990,036.98	7,781,950.54	-2.6%
6) Depreciation		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			20,488,451.94	25,023,805.76	22.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000,963.82	313,922.75	-89.5%
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,000,963.82	313,922.75	-89.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,842,927.42	24,085,761.94	15.6%
b) Audit Adjustments		9793	241,870.70	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,084,798.12	24,085,761.94	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,084,798.12	24,085,761.94	14.2%
2) Ending Net Position, June 30 (E + F1e)			24,085,761.94	24,399,684.69	1.3%
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	24,085,761.94	24,399,684.69	1.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,013,332.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	45,089.67		
c) in Revolving Cash Account		9130	700,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	981,470.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,586,571.68		
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			45,326,464.49		
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,050,670.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,190,032.23		
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			21,240,702.55		
<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 (must agree with line F2) (G10 + H2) - (I7 + J2)			24,085,761.94		



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	83.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			83.00	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	459,513.70	270,000.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,846,632.57	25,067,728.51	9.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	183,186.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,489,332.76	25,337,728.51	7.9%
<b>TOTAL, REVENUES</b>			23,489,415.76	25,337,728.51	7.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	973.70	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			973.70	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	22,682.79	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	102,548.16	105,645.12	3.0%
Clerical, Technical and Office Salaries		2400	424,287.97	447,795.26	5.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			549,518.92	553,440.38	0.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	223.50	0.00	-100.0%
PERS		3201-3202	79,627.31	100,091.12	25.7%
OASDI/Medicare/Alternative		3301-3302	39,154.68	42,338.18	8.1%
Health and Welfare Benefits		3401-3402	1,715,003.63	52,905.31	-96.9%
Unemployment Insurance		3501-3502	268.46	276.72	3.1%
Workers' Compensation		3601-3602	7,531.21	7,526.79	-0.1%
OPEB, Allocated		3701-3702	9,622,006.17	16,030,395.15	66.6%
OPEB, Active Employees		3751-3752	21,984.29	24,074.65	9.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,485,799.25	16,257,607.92	41.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	73,683.25	49,100.00	-33.4%
Noncapitalized Equipment		4400	388,439.84	381,706.92	-1.7%
TOTAL, BOOKS AND SUPPLIES			462,123.09	430,806.92	-6.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,722.80	3,500.00	-6.0%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	3,385,912.03	3,663,606.99	8.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,393.56	15,000.00	-82.4%
Transfers of Direct Costs - Interfund		5750	12,662.94	12,300.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	4,502,218.91	4,086,943.55	-9.2%
Communications		5900	126.74	100.00	-21.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,990,036.98</b>	<b>7,781,950.54</b>	<b>-2.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>20,488,451.94</b>	<b>25,023,805.76</b>	<b>22.1%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	83.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	23,489,332.76	25,337,728.51	7.9%
5) TOTAL, REVENUES			23,489,415.76	25,337,728.51	7.9%
<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		20,488,451.94	25,023,805.76	22.1%
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			20,488,451.94	25,023,805.76	22.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000,963.82	313,922.75	-89.5%
<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%

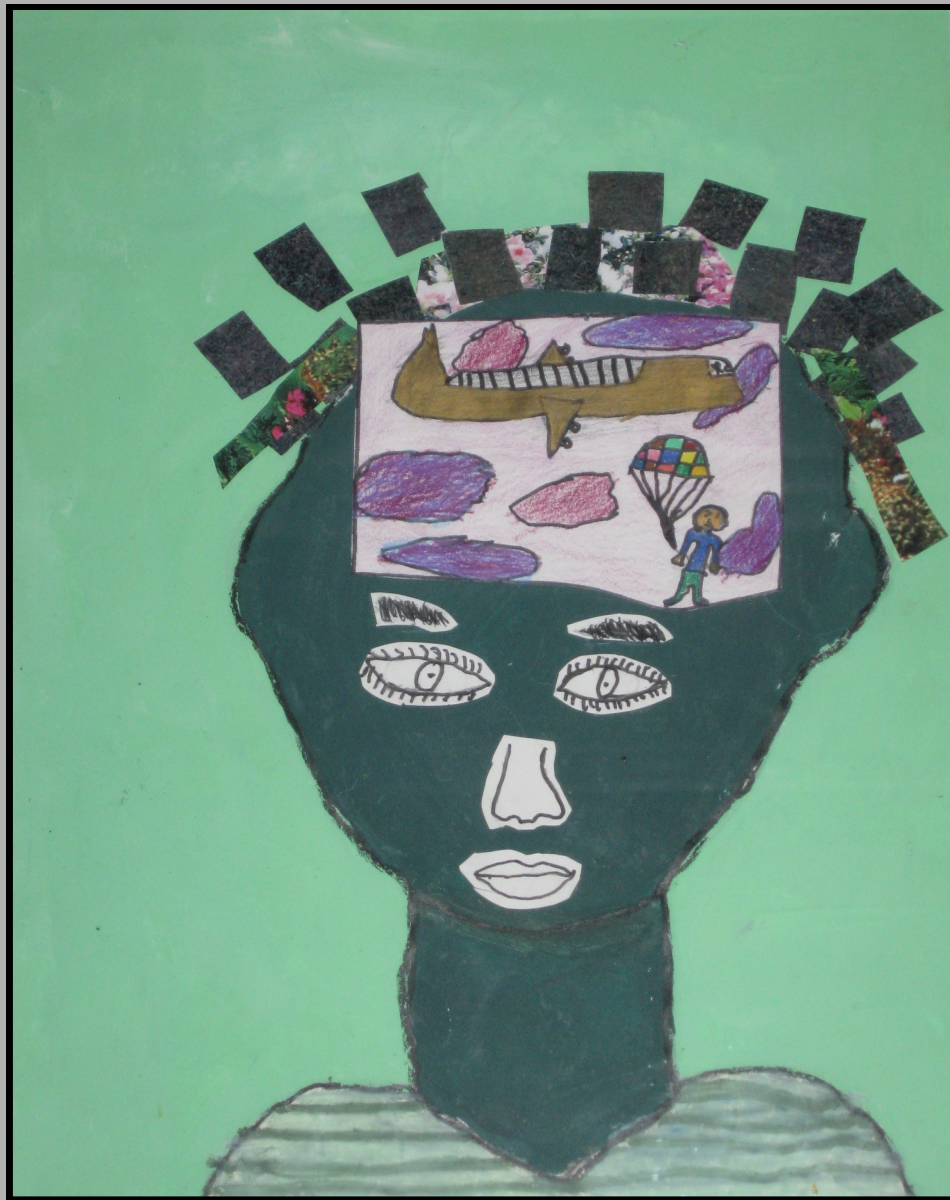
Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,000,963.82	313,922.75	-89.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,842,927.42	24,085,761.94	15.6%
b) Audit Adjustments		9793	241,870.70	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,084,798.12	24,085,761.94	14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,084,798.12	24,085,761.94	14.2%
2) Ending Net Position, June 30 (E + F1e)			24,085,761.94	24,399,684.69	1.3%
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	24,085,761.94	24,399,684.69	1.3%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
	Total, Restricted Net Position	0.00	0.00





# Retiree Benefit Fund



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



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	7,313.62	0.00	-100.0%
5) TOTAL, REVENUES			7,313.62	0.00	-100.0%
<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	277.95	0.00	-100.0%
6) Depreciation		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			277.95	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,035.67	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			40,007,035.67	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,005,827.53	50,012,863.20	399.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,005,827.53	50,012,863.20	399.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,005,827.53	50,012,863.20	399.8%
2) Ending Net Position, June 30 (E + F1e)			50,012,863.20	50,012,863.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50,012,863.20	50,012,863.20	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,891.75		
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	50,000,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,246.07		
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			50,013,137.82		
<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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	274.62		
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			274.62		
<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 (must agree with line F2) (G10 + H2) - (I7 + J2)			50,012,863.20		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,313.62	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,313.62</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,313.62</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	277.95	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>277.95</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENSES</b>			<b>277.95</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	40,000,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			40,000,000.00	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			40,000,000.00	0.00	-100.0%



Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 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	7,313.62	0.00	-100.0%
5) TOTAL, REVENUES			7,313.62	0.00	-100.0%
<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		277.95	0.00	-100.0%
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			277.95	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,035.67	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			40,007,035.67	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,005,827.53	50,012,863.20	399.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,005,827.53	50,012,863.20	399.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,005,827.53	50,012,863.20	399.8%
2) Ending Net Position, June 30 (E + F1e)			50,012,863.20	50,012,863.20	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50,012,863.20	50,012,863.20	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Unaudited Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Net Position	0.00	0.00



# Supplemental Information



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



Description	Object Codes	2017-18 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	9,988.10
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		9,988.10
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	9,988.10
3) TOTAL, LIABILITIES (Must equal A5)		9,988.10

Unaudited Actuals  
2017-18 Unaudited Actuals  
Warrant/Pass-Through Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	9,988.10		9,988.10			9,988.10
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		9,988.10	0.00	9,988.10	0.00	0.00	9,988.10
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	9,988.10		9,988.10			9,988.10
<b>TOTAL, LIABILITIES</b>		9,988.10	0.00	9,988.10	0.00	0.00	9,988.10



Description	Object Codes	2017-18 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	3,061.61
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	412,725.94
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		415,787.55
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	415,787.55
3) TOTAL, LIABILITIES (Must equal A5)		415,787.55

Unaudited Actuals  
2017-18 Unaudited Actuals  
Student Body Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	3,061.61		3,061.61			3,061.61
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	412,725.94		412,725.94			412,725.94
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		415,787.55	0.00	415,787.55	0.00	0.00	415,787.55
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	415,787.55		415,787.55			415,787.55
<b>TOTAL, LIABILITIES</b>		415,787.55	0.00	415,787.55	0.00	0.00	415,787.55

Description	2017-18 Unaudited Actuals			2018-19 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)	46,855.43	46,709.95	48,401.45	45,229.67	45,079.67	46,649.09
<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>	46,855.43	46,709.95	48,401.45	45,229.67	45,079.67	46,649.09
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	100.17	95.72	100.17	99.49	99.49	99.49
b. Special Education-Special Day Class	40.54	40.77	40.54	40.54	40.54	40.54
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.52	4.52	4.52	4.52	4.52	4.52
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>	145.23	141.01	145.23	144.55	144.55	144.55
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	47,000.66	46,850.96	48,546.68	45,374.22	45,224.22	46,793.64
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Unaudited Actuals			2018-19 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>	344.63	343.98	344.63	398.90	398.90	398.90
<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	41.84	42.41	41.84	40.77	40.77	40.77
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>	41.84	42.41	41.84	40.77	40.77	40.77
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	386.47	386.39	386.47	439.67	439.67	439.67
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	386.47	386.39	386.47	439.67	439.67	439.67

Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Capital Assets

Santa Ana Unified  
Orange County

30 66670 0000000  
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	136,221,795.72		136,221,795.72	5,161,388.00		141,383,183.72
Work in Progress	27,097,113.35		27,097,113.35	33,004,249.66	33,004,249.66	27,097,113.35
Total capital assets not being depreciated	163,318,909.07	0.00	163,318,909.07	38,165,637.66	33,004,249.66	168,480,297.07
Capital assets being depreciated:						
Land Improvements	24,920,609.00		24,920,609.00	73,991,313.45		98,911,922.45
Buildings	1,035,840,128.15		1,035,840,128.15	358,076,348.37		1,393,916,476.52
Equipment	21,278,908.56		21,278,908.56	42,270,936.15		63,549,844.71
Total capital assets being depreciated	1,082,039,645.71	0.00	1,082,039,645.71	474,338,597.97	0.00	1,556,378,243.68
Accumulated Depreciation for:						
Land Improvements	(20,209,678.00)		(20,209,678.00)		20,734,000.00	(40,943,678.00)
Buildings	(192,744,889.00)		(192,744,889.00)		69,696,705.20	(262,441,594.20)
Equipment	(44,399,818.00)		(44,399,818.00)		317,575,383.82	(361,975,201.82)
Total accumulated depreciation	(257,354,385.00)	0.00	(257,354,385.00)	0.00	408,006,089.02	(665,360,474.02)
Total capital assets being depreciated, net	824,685,260.71	0.00	824,685,260.71	474,338,597.97	408,006,089.02	891,017,769.66
Governmental activity capital assets, net	988,004,169.78	0.00	988,004,169.78	512,504,235.63	441,010,338.68	1,059,498,066.73
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2017-18 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	A, Basic Grants Low Income and Neglected	REGULAR MIGRANT ED	MIGRANT ED EVEN START (MEES)	NCLB TITLE I SIG	IDEA LOCAL ASSISTANCE	IDEA PRIVATE SCHOOL CALCULATION	IDEA PRESCHOOL FEDERAL
<b>AWARD</b>							
1. Prior Year Carryover	5,298,796.23			415,513.00			
2. a. Current Year Award	19,338,420.00	487,033.00	58,801.00		9,040,635.00	35,274.79	346,331.00
b. Transferability (ESSA)					(35,274.79)		
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	19,338,420.00	487,033.00	58,801.00	0.00	9,005,360.21	35,274.79	346,331.00
3. Required Matching Funds/Other	8,456.64				973,229.95		
4. Total Available Award (sum lines 1, 2d, & 3)	24,645,672.87	487,033.00	58,801.00	415,513.00	9,978,590.16	35,274.79	346,331.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	15,036,070.95	196,968.69	35,420.84	254,234.97	7,450,115.00	0.00	255,370.00
7. Contributed Matching Funds	8,456.64				973,229.95		
8. Total Available (sum lines 5, 6, & 7)	15,044,527.59	196,968.69	35,420.84	254,234.97	8,423,344.95	0.00	255,370.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	20,146,298.47	346,425.25	56,811.11	415,513.00	9,978,590.16	35,274.79	346,331.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,146,298.47	346,425.25	56,811.11	415,513.00	9,978,590.16	35,274.79	346,331.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AV/R amounts (line 8 minus line 9 plus line 12)	(5,101,770.88)	(149,456.56)	(21,390.27)	(161,278.03)	(1,555,245.21)	(35,274.79)	(90,961.00)
a. Unearned Revenue							
b. Accounts Payable	5,101,770.88	149,456.56	21,390.27	161,278.03	1,555,245.21	35,274.79	90,961.00
c. Accounts Receivable	4,499,374.40	140,607.75	1,989.89	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,499,374.40				0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	4,499,374.40				0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,137,841.83	346,425.25	56,811.11	415,513.00	9,005,360.21	35,274.79	346,331.00

2017-18 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	IDEA PRESCHOOL LOCAL	IDEA MENTAL HEALTH	PRESCHOOL STAFF DEVELOPMENT	EARLY EDUCATION PROGRAM	ALTERNATIVE DISPUTE RESOLUTION	TRANSITION PARTNERSHIP PROGRAM	TITLE 1 PART C SECTION 131 CARL PERKINS
FEDERAL CATALOG NUMBER	84.027A	84.027A	84.173A		84.027A		84.048A
RESOURCE CODE	3320	3327	3345	3385	3395	3410	3550
REVENUE OBJECT	8182	8182	8182	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover					8,154.21		
2. a. Current Year Award	1,236,573.00	611,848.00	2,651.00	282,678.00	15,823.00	402,825.00	469,587.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,236,573.00	611,848.00	2,651.00	282,678.00	15,823.00	402,825.00	469,587.00
3. Required Matching Funds/Other	51,618.90			5,850.39		60,639.78	
4. Total Available Award	1,288,191.90	611,848.00	2,651.00	288,528.39	23,977.21	463,464.78	469,587.00
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	943,496.00	425,381.77	0.00	196,243.01	2,402.88	227,679.97	280,886.00
7. Contributed Matching Funds	51,618.90	0.00		5,850.39		60,639.78	0.00
8. Total Available (sum lines 5, 6, & 7)	995,114.90	425,381.77	0.00	202,093.40	2,402.88	288,319.75	280,886.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,288,191.90	611,848.00	693.02	288,528.39	23,065.82	463,464.78	469,587.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,288,191.90	611,848.00	693.02	288,528.39	23,065.82	463,464.78	469,587.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(293,077.00)	(186,466.23)	(693.02)	(86,434.99)	(20,662.94)	(175,145.03)	(188,701.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	293,077.00	186,466.23	693.02	86,434.99	20,662.94	175,145.03	188,701.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,957.98	0.00	911.39	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			1,957.98		911.39	0.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,236,573.00	611,848.00	693.02	282,678.00	23,065.82	402,825.00	469,587.00

2017-18 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NCLB TITLE II 84.367A 4035 8290	CA MATH AND SCI PARTNERSHIP 4050 8290	21ST CENTURY ASSETS 4124 8290 5868	ESSA TITLE III, IMMIGRANT ED 4201 8290	NCLB TITLE III LEP	HEAD START	VENTO HOMELESS CHILDREN 84.196 5630 8290
<b>AWARD</b>							
1. Prior Year Carryover	269,189.98	206,120.40	81,867.05	90,340.00	1,201,602.56	56,770.45	
2. a. Current Year Award	2,034,757.00		1,670,000.00	116,897.00	2,159,962.00	3,491,095.00	251,366.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,034,757.00	0.00	1,670,000.00	116,897.00	2,159,962.00	3,491,095.00	251,366.00
3. Required Matching Funds/Other			202,038.79				
4. Total Available Award (sum lines 1, 2d, & 3)	2,303,946.98	206,120.40	1,953,905.84	207,237.00	3,361,564.56	3,547,865.45	251,366.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year				21,101.00			
6. Cash Received in Current Year	1,715,578.98	206,120.40	1,526,867.05	1,484.00	1,952,205.81	2,186,704.14	138,492.24
7. Contributed Matching Funds			202,038.79				
8. Total Available (sum lines 5, 6, & 7)	1,715,578.98	206,120.40	1,728,905.84	22,585.00	1,952,205.81	2,186,704.14	138,492.24
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,915,212.19	206,120.40	1,953,582.36	0.00	2,045,388.02	3,538,358.22	204,044.05
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,915,212.19	206,120.40	1,953,582.36	0.00	2,045,388.02	3,538,358.22	204,044.05
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(199,633.21)	0.00	(224,676.52)	22,585.00	(93,182.21)	(1,351,654.08)	(65,551.81)
a. Unearned Revenue				22,585.00			
b. Accounts Payable							
c. Accounts Receivable	199,633.21		224,676.52		93,182.21	1,351,654.08	65,551.81
14. Unused Grant Award Calculation (line 4 minus line 9)	388,734.79	0.00	323.48	207,237.00	1,316,176.54	9,507.23	47,321.95
15. If Carryover is allowed, enter line 14 amount here	388,734.79			207,237.00	1,316,176.54		47,321.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,915,212.19	206,120.40	1,751,543.57	0.00	2,045,388.02	3,538,358.22	204,044.05



FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CAL-WORKS	IRVINE MATHEMATICS (UCI)	CHILD NUTRITION: HEALTHY ACTIVE FAMILIES	SAFE HAVEN	POSITIVE SCHOOL CLIMATE MODEL	TOTAL
<b>AWARD</b>						
1. Prior Year Carryover			20,150.10	104,853.92	2,893,702.04	10,647,059.94
2. a. Current Year Award	12,195.30	168,777.79	0.00	156,060.00		42,389,589.88
b. Transferability (ESSA)						0.00
c. Other Adjustments						(35,274.79)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	12,195.30	168,777.79	0.00	156,060.00	0.00	42,354,315.09
3. Required Matching Funds/Other						1,301,834.45
4. Total Available Award (sum lines 1, 2d, & 3)	12,195.30	168,777.79	20,150.10	260,913.92	2,893,702.04	54,303,209.48
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						21,101.00
6. Cash Received in Current Year	12,195.30	0.00	13,949.50	157,486.99	521,769.79	33,737,124.28
7. Contributed Matching Funds						1,301,834.45
8. Total Available (sum lines 5, 6, & 7)	12,195.30	0.00	13,949.50	157,486.99	521,769.79	35,060,059.73
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	12,195.30	168,099.26	13,949.50	260,913.92	1,022,278.00	45,810,763.91
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	12,195.30	168,099.26	13,949.50	260,913.92	1,022,278.00	45,810,763.91
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(168,099.26)	0.00	(103,426.93)	(500,508.21)	(10,750,704.18)
a. Unearned Revenue						22,585.00
b. Accounts Payable						0.00
c. Accounts Receivable		168,099.26	0.00	103,426.93	500,508.21	10,773,289.18
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	678.53	6,200.60	0.00	1,871,424.04	8,492,445.57
15. If Carryover is allowed, enter line 14 amount here						8,333,138.09
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	12,195.30	168,099.26	13,949.50	260,913.92	1,022,278.00	44,508,929.46

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STATE PROGRAM NAME	AFTER SCHOOL EDUCATION & SAFETY (ASES)	AFTER SCHOOL EDUCATION & SAFETY (ASES)	CHILD DEV:PREK & FAM LITERACY PROG SUPPORT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	CA CAREER PATHWAYS TRUST	CA CAREER PATHWAYS TRUST
RESOURCE CODE	6010	6010	6052	6105	6127	6382	6382
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 09	FUND 12	FUND 12	FUND 12	27	90
<b>AWARD</b>							
1. Prior Year Carryover					334,366.23		
2. a. Current Year Award	8,654,845.03	163,800.00	20,000.00	7,254,153.00	222,000.00	2,746,449.55	52,987.00
b. Other Adjustments				(376,882.25)			
c. Adj Curr Yr Award	8,654,845.03	163,800.00	20,000.00	6,877,270.75	222,000.00	0.00	52,987.00
(sum lines 2a & 2b)	1,270,142.15	6,750.44		(170,452.34)			
3. Required Matching Funds/Other							
4. Total Available Award	9,924,987.18	170,550.44	20,000.00	6,706,818.41	556,366.23	2,746,449.55	52,987.00
(sum lines 1, 2c, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year					334,366.23	2,746,617.29	
6. Cash Received in Current Year	7,910,163.03	106,470.00	19,511.00	5,357,874.00	0.00		31,511.22
7. Contributed Matching Funds	1,270,142.15	6,750.44		(170,452.34)			
8. Total Available (sum lines 5, 6, & 7)	9,180,305.18	113,220.44	19,511.00	5,187,421.66	334,366.23	2,746,617.29	31,511.22
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	9,924,987.18	170,550.44	20,000.00	6,706,818.41	344,280.29	246,423.26	52,987.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	9,924,987.18	170,550.44	20,000.00	6,706,818.41	344,280.29	246,423.26	52,987.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				257,777.96			
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(744,682.00)	(57,330.00)	(489.00)	(1,261,618.79)	(9,914.06)	2,500,194.03	(21,475.78)
a. Unearned Revenue						2,500,194.03	
b. Accounts Payable							
c. Accounts Receivable	744,682.00	57,330.00	489.00	1,261,618.79	9,914.06		21,475.78
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	212,085.94	2,500,026.29	0.00
15. If Carryover is allowed, enter line 14 amount here					212,085.94	2,500,026.29	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,654,845.03	163,800.00	20,000.00	6,619,492.79	344,280.29	246,423.26	52,987.00

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

STATE PROGRAM NAME	PROGRAMS - SPECIALIZED SECONDARY	PROGRAMS - SPECIALIZED SECONDARY	KINDER READINESS PROGRAM	TOTAL
RESOURCE CODE	7370	7370	7841	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	SAHS COHORT 2	SAHS COHORT 4		
<b>AWARD</b>				
1. Prior Year Carryover				6,464,878.26
2. a. Current Year Award	16,700.00	35,000.00	451,112.80	21,291,102.83
b. Other Adjustments				(376,882.25)
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,700.00	35,000.00	451,112.80	20,914,220.58
3. Required Matching Funds/Other (sum lines 1, 2c, & 3)	16,700.00	35,000.00	451,112.80	1,106,440.25
4. Total Available Award				28,485,539.09
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				3,125,880.94
6. Cash Received in Current Year	12,525.00	26,250.00	255,642.12	17,945,329.01
7. Contributed Matching Funds				1,106,440.25
8. Total Available (sum lines 5, 6, & 7)	12,525.00	26,250.00	255,642.12	22,177,650.20
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	16,700.00	35,000.00	451,112.80	19,731,735.21
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	16,700.00	35,000.00	451,112.80	19,731,735.21
12. Amounts Included in Line 6 above for Prior Year Adjustments				257,777.96
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,175.00)	(8,750.00)	(195,470.68)	2,703,692.95
a. Unearned Revenue				5,201,998.02
b. Accounts Payable				8,165.42
c. Accounts Receivable	4,175.00	8,750.00	195,470.68	2,506,470.49
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	8,753,803.88
15. If Carryover is allowed, enter line 14 amount here				8,745,638.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,700.00	35,000.00	451,112.80	18,367,517.00

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LOCAL PROGRAM NAME	UNITED WAY (SA READS)	AVID OCDE - DESTINATION GRADUATION-HS	AVID OCDE - DESTINATION GRADUATION-INT	IMPROVING TEACHER QUALITY (CRLP)	THE CALIFORNIA WELLNESS FOUNDATION	PLTW - VERIZON WIRELESS	CIRCULOS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9047	9126	9129	9130	9134	9159	9168
<b>AWARD</b>							
1. Prior Year Carryover		12,537.15	27,769.79			47,107.68	
2. a. Current Year Award	30,000.00	38,500.00	28,500.00	132,511.47	20,000.00	32,500.00	333,794.00
b. Other Adjustments		(2,900.74)	(634.17)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	30,000.00	35,599.26	27,865.83	132,511.47	20,000.00	32,500.00	333,794.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	30,000.00	48,136.41	55,635.62	132,511.47	20,000.00	79,607.68	333,794.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		12,537.15	27,769.79			47,107.68	333,794.00
6. Cash Received in Current Year	22,500.00	28,875.00	21,375.00	0.00	20,000.00	32,500.00	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,500.00	41,412.15	49,144.79	0.00	20,000.00	79,607.68	333,794.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	30,000.00	36,894.00	49,643.60	132,511.47	19,112.74	69,607.68	9,523.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	30,000.00	36,894.00	49,643.60	132,511.47	19,112.74	69,607.68	9,523.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(7,500.00)	4,518.15	(498.81)	(132,511.47)	887.26	10,000.00	324,270.99
a. Unearned Revenue		1,617.41			887.26		324,270.99
b. Accounts Payable	7,500.00	2,900.74	634.17			0.00	
c. Accounts Receivable (line 4 minus line 9)	0.00	11,242.41	5,992.02	0.00	887.26	10,000.00	324,270.99
15. If Carryover is allowed, enter line 14 amount here		11,242.41				10,000.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,000.00	36,894.00	49,643.60	132,511.47	19,112.74	79,607.68	9,523.01

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Carryover	87,414.62
2. a. Current Year Award	615,805.47
b. Other Adjustments	(3,534.91)
c. Adj Curr Yr Award (sum lines 2a & 2b)	612,270.56
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	699,685.18
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	421,208.62
6. Cash Received in Current Year	125,250.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	546,458.62
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	347,292.50
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	347,292.50
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	199,166.12
a. Unearned Revenue	326,775.66
b. Accounts Payable	3,534.91
c. Accounts Receivable	141,144.45
14. Unused Grant Award Calculation (line 4 minus line 9)	352,392.68
15. If Carryover is allowed, enter line 14 amount here	21,242.41
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	357,292.50

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL	TOTAL
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	967,551.76	967,551.76
2. a. Current Year Award	2,663,677.01	2,663,677.01
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,663,677.01	2,663,677.01
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,631,228.77	3,631,228.77
<b>REVENUES</b>		
5. Cash Received in Current Year	2,536,076.47	2,536,076.47
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	127,600.54	127,600.54
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	127,600.54	127,600.54
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	2,663,677.01	2,663,677.01
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	2,351,582.52	2,351,582.52
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,351,582.52	2,351,582.52
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	1,279,646.25	1,279,646.25

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STATE PROGRAM NAME	ROC/P	EDUCATOR EFFECTIVENESS	CHILD DEV: RESERVE ACCOUNT	CALIFORNIA CLEAN ENERGY	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION MASTER PLAN
RESOURCE CODE	808	6264	6130	6230	6300	6300	6300	6500
REVENUE OBJECT	8677	8590	8590	8590	8590	8590	8590	8311
LOCAL DESCRIPTION (if any)			FUND 12		FUND 01	FUND 09	FUND 01	
<b>AWARD</b>								
1. Prior Year Restricted Ending Balance	420,000.46	2,341,063.36	245,254.18	3,245,853.85	0.00	3,832.98	0.00	0.00
2. a. Current Year Award	288,790.00		255,815.00	3,519,146.04	3,330,385.49	28,469.73	28,508,545.58	
b. Other Adjustments			39,690.43				23,332.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	288,790.00	0.00	295,505.43	3,519,146.04	3,330,385.49	28,469.73	28,531,877.58	
3. Required Matching Funds/Other	3,769,773.00		(85,499.54)				62,342,478.78	
4. Total Available Award (sum lines 1, 2c, & 3)	4,478,563.46	2,341,063.36	455,260.07	6,764,999.89	3,330,385.49	32,302.71	90,874,356.36	
<b>REVENUES</b>								
5. Cash Received in Current Year	144,395.00		295,505.43	3,519,146.04	2,356,293.50	16,702.03	27,386,818.58	
6. Amounts Included in Line 5 for Prior Year Adjustments								
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	144,395.00	0.00	0.00	0.00	974,091.99	11,767.70	1,145,059.00	
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)	144,395.00	0.00	0.00	0.00	974,091.99	11,767.70	1,145,059.00	
8. Contributed Matching Funds			(85,499.54)				62,237,743.55	
9. Total Available (sum lines 5, 7c, & 8)	288,790.00	0.00	210,005.89	3,519,146.04	3,330,385.49	28,469.73	90,769,621.13	
<b>EXPENDITURES</b>								
10. Donor-Authorized Expenditures	4,077,011.98	2,341,063.36	0.00	291,506.82	1,599,981.99	475.00	90,874,356.36	
11. Non Donor-Authorized Expenditures								
12. Total Expenditures (line 10 plus line 11)	4,077,011.98	2,341,063.36	0.00	291,506.82	1,599,981.99	475.00	90,874,356.36	
<b>RESTRICTED ENDING BALANCE</b>								
13. Current Year (line 4 minus line 10)	401,551.48	0.00	455,260.07	6,473,493.07	1,730,403.50	31,827.71	0.00	

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LOCAL PROGRAM NAME	BTSA INDUCTION SPECIAL ED	TWO WAY DIGITAL	PARTNERS IN EDUCATION BREAKFAST	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	SANTA ANA PUBLIC SCHOOLS FOUNDATION	TRAFFIC IMPOUND PROGRAM
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8650	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9149	9040	9045	9050	9051	9067	9078
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	7,237.58	8,963.56	2,033.06	35,582.21	9,023.88	3,167.16	27,484.19
2. a. Current Year Award		538,999.00		24,087.80		6,034.32	1,250.00
b. Other Adjustments							16,960.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	538,999.00	0.00	24,087.80	0.00	6,034.32	18,210.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	7,237.58	547,962.56	2,033.06	59,670.01	9,023.88	9,201.48	45,694.19
<b>REVENUES</b>							
5. Cash Received in Current Year		493,306.00		5,530.00			1,250.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	45,693.00	0.00	18,557.80	0.00	6,034.32	16,960.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	45,693.00	0.00	18,557.80	0.00	6,034.32	16,960.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	538,999.00	0.00	24,087.80	0.00	6,034.32	18,210.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	5,659.55	450,527.98		22,236.22	1,036.61	3,080.56	44,839.89
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,659.55	450,527.98	0.00	22,236.22	1,036.61	3,080.56	44,839.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,578.03	97,434.58	2,033.06	37,433.79	7,987.27	6,120.92	854.30



LOCAL PROGRAM NAME	ED TECH K-12 VOUCHER	BEGINNING TEACHER BTSA	EMPLOYEE WELLNESS	CELL LEASES	OC COMMUNITY FOUNDATION	BECHTEL	ORANGE COUNTY CAREER PATHWAY
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9094	9125	9138	9141	9143	9151	9158
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	24,798.01	590,899.18		478,376.13	10,908.51	1,233,586.00	
2. a. Current Year Award	113,639.16	16,530.00	57,508.12		11,250.00		5,800.00
b. Other Adjustments	(113,639.16)	67,963.50		123,115.08			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	84,493.50	57,508.12	123,115.08	11,250.00	0.00	5,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	24,798.01	675,392.68	57,508.12	601,491.21	22,158.51	1,233,586.00	5,800.00
<b>REVENUES</b>							
5. Cash Received in Current Year		84,493.50	57,508.12		11,250.00		5,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	123,115.08	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	123,115.08	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	84,493.50	57,508.12	123,115.08	11,250.00	0.00	5,800.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	288.14	80,949.86	35,218.36	353,518.07	6,346.14	727,936.21	5,800.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	288.14	80,949.86	35,218.36	353,518.07	6,346.14	727,936.21	5,800.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	24,509.87	594,442.82	22,289.76	247,973.14	15,812.37	505,649.79	0.00

LOCAL PROGRAM NAME	TECH REPLACEMENT/ REPAIRS	HERITAGE MUSEUM (OC WATER)	ENDOWMENT MATCH FOR POSITIVE	CTE INCENTIVE GRANT (COUNTY)	ADMINISTRATOR INDUCATION MENTOR PROG	CALIFORNIA ENDOWMENT	DONATIONS SPEECH & DEBATE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9161	9163	9165	9166	9167	9169	9993
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	27,277.91	3.20	25,000.00	977,755.00			
2. a. Current Year Award	16,338.25	25,200.00	25,000.00	686,949.00	11,900.00	90,000.00	20,390.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,338.25	25,200.00	25,000.00	686,949.00	11,900.00	90,000.00	20,390.00
3. Required Matching Funds/Other							22,449.09
4. Total Available Award (sum lines 1, 2c, & 3)	43,616.16	25,203.20	50,000.00	1,664,704.00	11,900.00	90,000.00	42,839.09
<b>REVENUES</b>							
5. Cash Received in Current Year	16,338.25		25,000.00	686,949.00	11,900.00	90,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	25,200.00	0.00	0.00	0.00	0.00	20,390.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	25,200.00	0.00	0.00	0.00	0.00	20,390.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	16,338.25	25,200.00	25,000.00	686,949.00	11,900.00	90,000.00	20,390.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	13,320.47	10,324.00	23,743.30	195,181.56	1,117.04		30,453.32
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	13,320.47	10,324.00	23,743.30	195,181.56	1,117.04	0.00	30,453.32
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	30,295.69	14,879.20	26,256.70	1,469,522.44	10,782.96	90,000.00	12,385.77

2017-18 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DONATIONS HALL OF FAME WALL	FUNDRAISERS (NON ASB/P/A)	ASB TRANSPORTATIO N	ASB DONATION CO-CURRICULAR SALARIES	GIFT ACCOUNT	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9995	9996	9997	9998	9999	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	4,668.69	172,980.04	81,423.19	447.19	538,592.57	4,260,207.26
2. a. Current Year Award	2,680.00	156,136.62	21,348.75	55,617.23	493,919.61	2,380,577.86
b. Other Adjustments						94,399.42
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,680.00	156,136.62	21,348.75	55,617.23	493,919.61	2,474,977.28
3. Required Matching Funds/Other					(22,449.09)	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,348.69	329,116.66	102,771.94	56,064.42	1,010,063.09	6,735,184.54
<b>REVENUES</b>						
5. Cash Received in Current Year		156,136.62	21,348.75		493,919.61	2,160,729.85
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,680.00	0.00	0.00	55,617.23	0.00	314,247.43
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,680.00	0.00	0.00	55,617.23	0.00	314,247.43
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	2,680.00	156,136.62	21,348.75	55,617.23	493,919.61	2,474,977.28
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	356.85	139,709.68	31,812.75	56,064.42	322,806.82	2,562,327.80
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	356.85	139,709.68	31,812.75	56,064.42	322,806.82	2,562,327.80
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	6,991.84	189,406.98	70,959.19	0.00	687,256.27	4,172,856.74

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	275,945,554.08	301	0.00	303	275,945,554.08	305	7,313,608.24		307	268,631,945.84	309
2000 - Classified Salaries	92,440,009.18	311	326,895.35	313	92,113,113.83	315	6,165,665.57		317	85,947,448.26	319
3000 - Employee Benefits	156,702,249.44	321	127,492.53	323	156,574,756.91	325	4,317,230.46		327	152,257,526.45	329
4000 - Books, Supplies Equip Replace. (6500)	38,758,642.63	331	1,328,244.55	333	37,430,398.08	335	1,728,671.70		337	35,701,726.38	339
5000 - Services . . . & 7300 - Indirect Costs	55,341,658.98	341	460,827.29	343	54,880,831.69	345	19,642,931.93		347	35,237,899.76	349
TOTAL					616,944,654.59	365			TOTAL	577,776,546.69	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	396
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. . . . .			61.70%
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) . . . . .	61.70%
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). . . . .	577,776,546.69
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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Unaudited Actuals  
2017-18 Unaudited Actuals  
Schedule of Long-Term Liabilities

30 66670 0000000  
Form DEBT

Santa Ana Unified  
Orange County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	316,338,369.00	6,704,448.00	323,042,817.00	9,553,413.00	10,750,908.00	321,845,322.00	11,207,505.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	74,132,675.00	(141,210.00)	73,991,465.00	1,773,535.00	6,248,447.00	69,516,553.00	5,930,872.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,772,536.00	(5,807,313.00)	19,965,223.00	14,760,927.38	1,857,882.36	32,868,268.02	1,657,488.61
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	55,618,044.00	(3,832,964.00)	51,785,080.00	121,495,792.00		173,280,872.00	
Compensated Absences Payable	1,197,532.00	1,749,315.00	2,946,847.00		2,142,035.00	804,812.00	
Governmental activities long-term liabilities	473,059,156.00	(1,327,724.00)	471,731,432.00	147,583,667.38	20,999,272.36	598,315,827.02	18,795,865.61
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2016-17 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	338,119,696.77		338,119,696.77			340,604,318.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	48,779.54		48,779.54			47,387.13
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	47,000.66		47,000.66	45,374.22		45,374.22
2. Total Charter Schools ADA (Form A, Line C9)	386.47		386.47	439.67		439.67
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			47,387.13			45,813.89
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
1. Homeowners' Exemption (Object 8021)	558,983.59		558,983.59	558,984.00		558,984.00
2. Timber Yield Tax (Object 8022)	12.56		12.56	8.00		8.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	93,669,858.16		93,669,858.16	94,060,031.00		94,060,031.00
5. Unsecured Roll Taxes (Object 8042)	5,347,895.58		5,347,895.58	5,200,262.00		5,200,262.00
6. Prior Years' Taxes (Object 8043)	1,103,202.89		1,103,202.89	1,097,979.00		1,097,979.00
7. Supplemental Taxes (Object 8044)	8,158,969.81		8,158,969.81	7,825,790.00		7,825,790.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	42,199,562.94		42,199,562.94	40,365,924.00		40,365,924.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	16,815,419.82		16,815,419.82	12,562,273.00		12,562,273.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	167,853,905.35	0.00	167,853,905.35	161,671,251.00	0.00	161,671,251.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	167,853,905.35	0.00	167,853,905.35	161,671,251.00	0.00	161,671,251.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,102,996.23			5,377,707.98
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,102,996.23			5,377,707.98
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	368,655,763.00		368,655,763.00	379,068,360.00		379,068,360.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(20,921.82)		(20,921.82)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	368,634,841.18	0.00	368,634,841.18	379,068,360.00	0.00	379,068,360.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	659,111,543.50		659,111,543.50	673,606,420.68		673,606,420.68
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,946,247.64		1,946,247.64	600,000.00		600,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			338,119,696.77			340,604,318.64
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9715			0.9668
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			340,604,318.64			341,381,427.83
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			167,853,905.35			161,671,251.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,686,455.60			5,497,666.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			177,853,409.52			185,087,884.81
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			177,853,409.52			185,087,884.81
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,023,839.89			309,143.38
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			168,877,745.24			161,980,394.38
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			176,829,569.63			184,778,741.43
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			168,877,745.24			
b. State Subventions (Line D8)			176,829,569.63			
c. Less: Excluded Appropriations (Line C23)			5,102,996.23			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			340,604,318.64			





**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) 17,530,299.16
- 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) 510,277,711.44

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.44%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	22,985,548.22
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,486,570.39
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)	188,665.34
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)	1,789,054.56
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)	30,538,338.51
9. Carry-Forward Adjustment (Part IV, Line F)	(16,194,976.61)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,343,361.90

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	409,635,098.45
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	70,857,376.09
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	33,671,677.99
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,860,179.38
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	152,507.49
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,226,512.67
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)	249,812.77
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)	268,504.19
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)	50,218,345.31
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,664,392.66
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	41,021,610.45
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	620,826,017.45

**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 B18) 4.92%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 2.31%

**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>30,538,338.51</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>10,568,926.29</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 (9.23%) times Part III, Line B18); 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 (9.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.23%) times Part III, Line B18); zero if positive	<u>(16,194,976.61)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(16,194,976.61)</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>2.31%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-8,097,488.31) is applied to the current year calculation and the remainder (\$-8,097,488.30) is deferred to one or more future years:	<u>3.61%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-5,398,325.54) is applied to the current year calculation and the remainder (\$-10,796,651.07) is deferred to one or more future years:	<u>4.05%</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>(16,194,976.61)</u>

Approved indirect cost rate: 9.23%  
Highest rate used in any program: 9.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	16,899,016.29	1,559,779.20	9.23%
01	3060	313,068.98	28,896.27	9.23%
01	3110	52,010.54	4,800.57	9.23%
01	3180	320,114.65	29,546.58	9.23%
01	3310	9,135,393.35	843,196.81	9.23%
01	3311	32,294.05	2,980.74	9.23%
01	3315	317,065.82	29,265.18	9.23%
01	3320	1,179,338.92	108,852.98	9.23%
01	3327	535,498.37	49,426.50	9.23%
01	3345	634.46	58.56	9.23%
01	3385	264,147.57	24,380.82	9.23%
01	3395	21,116.74	1,949.08	9.23%
01	3410	421,568.05	38,910.73	9.23%
01	3550	418,568.31	20,928.42	5.00%
01	4035	1,753,375.62	161,836.57	9.23%
01	4050	70,185.19	6,478.08	9.23%
01	4124	1,655,765.77	82,788.26	5.00%
01	4203	2,005,282.37	40,105.65	2.00%
01	5630	186,802.21	17,241.84	9.23%
01	5640	1,923,689.68	177,556.56	9.23%
01	5810	990,201.44	90,720.43	9.16%
01	6010	6,811,772.92	340,588.65	5.00%
01	6264	2,143,242.11	197,821.25	9.23%
01	6382	232,553.90	21,464.72	9.23%
01	6385	14,830.82	1,368.89	9.23%
01	6387	312,175.93	28,813.84	9.23%
01	6512	2,117,856.50	195,478.15	9.23%
01	6515	12,242.06	1,129.94	9.23%
01	6520	309,777.53	28,592.47	9.23%
01	7220	170,844.28	15,768.94	9.23%
01	7338	309,813.71	28,595.81	9.23%
01	7370	44,807.97	4,135.78	9.23%
01	7810	412,993.50	38,119.30	9.23%
01	8150	14,130,657.25	1,304,259.66	9.23%
01	9010	2,274,841.00	11,687.30	0.51%
09	3010	93,893.11	8,666.33	9.23%
09	6010	127,488.13	6,374.41	5.00%
12	6105	6,140,088.26	566,730.15	9.23%
12	6127	315,188.40	29,091.89	9.23%
13	5310	36,887,464.09	1,936,590.87	5.25%
13	5320	4,134,146.36	217,042.68	5.25%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals  
2017-18 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,832.98	3,832.98
2. State Lottery Revenue	8560	7,467,956.07		3,358,855.22	10,826,811.29
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,467,956.07	0.00	3,362,688.20	10,830,644.27
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,537,345.41			5,537,345.41
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,930,610.66			1,930,610.66
4. Books and Supplies	4000-4999	0.00		1,291,177.74	1,291,177.74
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			62,064.35	62,064.35
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			247,214.90	247,214.90
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		7,467,956.07	0.00	1,600,456.99	9,068,413.06
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,762,231.21	1,762,231.21

**D. COMMENTS:**

For expenditures shaded in grey, these items are all instructional materials; examples include consumable workbooks as well as instructional software licences.

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

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

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	654,581,425.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	47,873,818.04
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	152,507.49
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,725,004.88
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	257,136.41
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	21,742,883.94
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,165,126.23
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)				28,124,501.95
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	2,594,143.57
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)				581,177,249.03



<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		47,237.35
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,303.34
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	565,456,954.80	11,625.39
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)	565,456,954.80	11,625.39
B. Required effort (Line A.2 times 90%)	508,911,259.32	10,462.85
C. Current year expenditures (Line I.E and Line II.B)	581,177,249.03	12,303.34
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 2019-20 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>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>								
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
<b>Instructional Goals Description</b>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
0001 Pre-Kindergarten	38.00	38.00	38.00	38.00				
1110 Regular Education, K-12	1,647.20	1,647.20	1,647.20	1,647.20	1,674.00	1,674.00	700.00	
3100 Alternative Schools	0.00	0.00	0.00	0.00				
3200 Continuation Schools	30.40	30.40	30.40	30.40	16.00	16.00		
3300 Independent Study Centers	8.40	8.40	8.40	8.40				
3400 Opportunity Schools	0.00	0.00	0.00	0.00				
3550 Community Day Schools	6.00	6.00	6.00	6.00	11.00	11.00		
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00				
3800 Career Technical Education	0.00	0.00	0.00	0.00				
4110 Regular Education, Adult	0.00	0.00	0.00	0.00				
4610 Adult Independent Study Centers	0.00	0.00	0.00	0.00				
4620 Adult Correctional Education	0.00	0.00	0.00	0.00				
4630 Adult Career Technical Education	0.00	0.00	0.00	0.00				
4760 Bilingual	11.00	11.00	11.00	11.00				
4850 Migrant Education	1.00	1.00	1.00	1.00				
5000-5999 Special Education (allocated to 5001)	459.80	459.80	459.80	459.80	245.00	245.00	1,500.00	
6000 ROC/P	0.00	0.00	0.00	0.00				
<b>Other Goals Description</b>								
7110 Nonagency - Educational	0.00	0.00	0.00	0.00				
7150 Nonagency - Other	0.00	0.00	0.00	0.00				
8100 Community Services	0.00	0.00	0.00	0.00				
8500 Child Care and Development Services	0.00	0.00	0.00	0.00				
<b>Other Funds Description</b>								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)	58.00	58.00	58.00	58.00	30.00	30.00	30.00	
-- Cafeteria (Funds 13 & 61)								
<b>C. Total Allocation Factors</b>	2,259.80	2,259.80	2,259.80	2,259.80	1,976.00	1,976.00	2,230.00	

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	4,914,314.08	392,017.07	5,306,331.15	263,122.29		5,569,453.44
1110	Regular Education, K-12	376,996,528.73	61,749,616.49	438,746,145.22	21,755,877.66		460,502,022.88
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	6,956,166.00	738,117.14	7,694,283.14	381,532.43		8,075,815.57
3300	Independent Study Centers	1,332,819.43	86,656.41	1,419,475.84	70,386.81		1,489,862.65
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,562,493.28	353,743.58	1,916,236.86	95,019.44		2,011,256.30
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,082,300.74	0.00	1,082,300.74	53,667.49		1,135,968.23
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,808,136.01	113,478.63	2,921,614.64	144,872.59		3,066,487.23
4850	Migrant Education	374,704.52	10,316.24	385,020.76	19,091.82		404,112.58
5000-5999	Special Education	120,612,065.65	11,978,682.18	132,590,747.83	6,574,708.68		139,165,456.51
6000	Regional Occupational Ctr/Prg (ROC/P)	1,288,158.08	0.00	1,288,158.08	63,875.23		1,352,033.31
<b>Other Goals</b>							
7110	Nonagency - Educational	322,998.50	0.00	322,998.50	16,016.36		339,014.86
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	152,507.49	0.00	152,507.49	7,562.31		160,069.80
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services						
----	Enterprise						
----	Facilities Acquisition & Construction						
----	Other Outgo						
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,408,987.20	1,408,987.20	2,434,447.83		3,843,435.03
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,749,455.59)		(2,749,455.59)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	518,403,192.51	76,831,614.94	595,234,807.45	29,130,725.35	30,215,892.62	654,581,425.42

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	3,011,125.24	174,948.11	447,537.31	166,864.28	947,236.46	0.00	0.00			166,602.68	0.00	4,914,314.08
1110	Regular Education, K-12	309,214,088.40	18,827,243.54	1,266,412.19	23,769,283.57	16,375,451.01	5,654.00	7,271,263.26			267,132.76	0.00	376,996,528.73
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	4,976,438.59	33,898.40	2,088.20	1,276,027.68	371,985.84	0.00	9,923.52			285,803.77	0.00	6,956,166.00
3300	Independent Study Centers	1,121,513.59	0.00	0.00	159,605.63	51,700.21	0.00	0.00			0.00	0.00	1,332,819.43
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,055,341.05	219.83	0.00	395,385.02	0.00	0.00	0.00			111,547.38	0.00	1,562,493.28
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	615,072.64	43.00	8,998.88	400,548.58	57,637.64	0.00	0.00			0.00	0.00	1,082,300.74
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,645,517.34	1,144,212.11	4,560.44	13,846.12	0.00	0.00	0.00			0.00	0.00	2,808,136.01
4850	Migrant Education	108,126.55	2,141.54	8,004.19	1,249.19	252,035.94	0.00	0.00			3,147.11	0.00	374,704.52
5000-5999	Special Education	93,721,016.94	4,081,677.16	0.00	1,382,675.05	10,077,072.88	11,261,425.34	0.00			88,198.28	0.00	120,612,065.65
6000	ROC/P	669,233.98	229,764.95	0.00	305,603.65	1,881.21	0.00	0.00			81,674.29	0.00	1,288,158.08
<b>Other Goals</b>													
7110	Nonagency - Educational	273,671.67	46,117.79	3,209.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	322,998.50
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		152,507.49	0.00	0.00	0.00	152,507.49
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		416,411,145.99	24,540,266.43	1,740,810.25	27,871,088.77	28,135,001.19	11,267,079.34	7,281,186.78	152,507.49	0.00	1,004,106.27	0.00	518,403,192.51

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	392,017.07	0.00	0.00	392,017.07
1110	Regular Education, K-12	16,992,908.74	44,413,676.98	343,030.77	61,749,616.49
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	313,613.66	424,503.48	0.00	738,117.14
3300	Independent Study Centers	86,656.41	0.00	0.00	86,656.41
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	61,897.43	291,846.15	0.00	353,743.58
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	113,478.63	0.00	0.00	113,478.63
4850	Migrant Education	10,316.24	0.00	0.00	10,316.24
5000-5999	Special Education (allocated to 5001)	4,743,406.65	6,500,209.59	735,065.94	11,978,682.18
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	598,341.85	795,944.03	14,701.32	1,408,987.20
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		23,312,636.68	52,426,180.23	1,092,798.03	76,831,614.94

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,423,078.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	88,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,435,343.85
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,933,259.09
5	Total Central Administration Costs in General Fund and Charter Schools Funds	31,880,180.95
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	518,403,192.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	76,831,614.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	595,234,807.45
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,664,392.66
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	41,021,610.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	47,686,003.11
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		642,920,810.56
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.96%

Unaudited Actuals  
2017-18  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,416,178.23				1,416,178.23
Enterprise (Objects 1000-5999, 6400, and 6500)		24,941.42			24,941.42
Facilities Acquisition & Construction (Objects 1000-6500)			1,707,034.30		1,707,034.30
Other Outgo (Objects 1000-7999)				27,067,738.67	27,067,738.67
<b>Total Other Costs</b>	<b>1,416,178.23</b>	<b>24,941.42</b>	<b>1,707,034.30</b>	<b>27,067,738.67</b>	<b>30,215,892.62</b>



Current LEA: 30-66670-0000000 Santa Ana Unified		
Selected SELPA: BN		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BN	Santa Ana Unified	

Unaudited Actuals  
2017-18 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(52,958.33)	0.00	(3,014,150.48)				
Other Sources/Uses Detail					0.00	21,742,883.94		
Fund Reconciliation							12,969,955.82	18,286,113.69
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,021.69	0.00	264,694.89	0.00				
Other Sources/Uses Detail					513,266.99	0.00		
Fund Reconciliation							1,251,890.50	555,127.64
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
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							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,225.86	0.00	595,822.04	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							16,721.53	2,216,711.39
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	30,047.84	0.00	2,153,633.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							22,301.71	2,826,232.88
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,979,326.09	43,271.56
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					16,097,555.00	40,000,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							948.52	456,602.72
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,256,831.43	1,351,087.56		
Fund Reconciliation							2,303,885.54	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							392,722.92	2,216.25
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,751,434.14	3,212,347.60		
Fund Reconciliation							103,393.56	2,437,036.80
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	555,367.88		
Fund Reconciliation							0.00	38,615.21
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					968,387.00	968,387.00		
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					7,242,599.42	0.00		
Fund Reconciliation							0.00	575,757.50
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
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

Unaudited Actuals  
2017-18 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	12,662.94	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12,586,571.68	4,190,032.23
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					40,000,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>52,958.33</b>	<b>(52,958.33)</b>	<b>3,014,150.48</b>	<b>(3,014,150.48)</b>	<b>67,830,073.98</b>	<b>67,830,073.98</b>	<b>31,627,717.87</b>	<b>31,627,717.87</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	124,514.48	0.00	1,308,594.94	394,402.06	3,896,558.66	10,471,437.31	35,015,329.68		51,210,837.13
2000-2999	Classified Salaries	13,316.08	0.00	0.00	140,509.15	2,738,331.67	10,670,679.12	7,111,128.98		20,673,965.00
3000-3999	Employee Benefits	37,658.38	0.00	531,849.59	264,269.00	3,578,659.03	10,521,123.18	18,073,984.80		33,007,543.98
4000-4999	Books and Supplies	27,874.39	0.00	132,056.33	32,070.93	128,557.73	284,781.81	294,701.56		880,042.75
5000-5999	Services and Other Operating Expenditures	72,673.62	0.00	6,556.69	1,123.36	109.00	7,541,058.32	7,218,155.80		14,839,676.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,510.76	138,176.72	244,904.65	915,629.83		1,324,221.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Indirect Costs and PCR Allocations</b>										
<b>TOTAL COSTS</b>		276,036.95	0.00	1,979,057.55	857,885.26	10,480,392.81	39,713,984.39	68,628,930.65	0.00	121,936,287.61
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	221,888.72	0.00	0.00	316,710.38	747,603.02		1,286,202.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	989,784.39	4,967,939.39	892,291.23		6,850,015.01
3000-3999	Employee Benefits	0.00	0.00	61,183.89	0.00	717,571.22	3,475,807.62	740,341.20		4,994,903.93
4000-4999	Books and Supplies	0.00	0.00	3,405.90	0.00	8,656.40	15,808.63	96,728.92		124,599.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	29,034.09	42,192.97		71,227.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Direct Costs</b>										
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	1,716,012.01	8,805,300.11	2,519,157.34	0.00	13,326,947.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	49,426.50	887,037.36		1,074,640.58
<b>Total Indirect Costs</b>										
<b>TOTAL BEFORE OBJECT 8980</b>		0.00	0.00	286,478.51	0.00	1,854,188.73	8,854,726.61	3,406,194.70	0.00	14,401,588.55
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										1,085,488.64
										13,316,099.91

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	124,514.48	0.00	1,086,706.22	394,402.06	3,896,558.66	10,154,726.93	34,267,726.66		49,924,635.01
2000-2999	Classified Salaries	13,316.08	0.00	0.00	140,509.15	1,748,547.28	5,702,739.73	6,218,837.75		13,823,949.99
3000-3999	Employee Benefits	37,658.38	0.00	470,665.70	264,269.00	2,861,087.81	7,045,315.56	17,333,643.60		28,012,640.05
4000-4999	Books and Supplies	27,874.39	0.00	128,650.43	32,070.93	119,901.33	248,973.18	197,972.64		755,442.90
5000-5999	Services and Other Operating Expenditures	72,673.62	0.00	6,556.89	1,123.36	109.00	7,512,024.23	7,175,962.83		14,768,449.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	276,036.95	0.00	1,692,579.04	832,374.50	8,626,204.08	30,663,779.63	65,194,143.48	0.00	107,285,117.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,510.76	0.00	195,478.15	28,592.47		249,581.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	25,510.76	0.00	195,478.15	28,592.47	0.00	249,581.38
	TOTAL BEFORE OBJECT 8980	276,036.95	0.00	1,692,579.04	857,885.26	8,626,204.08	30,859,257.78	65,222,735.95	0.00	107,534,699.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,085,488.64
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 3000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,018.00	42,259.10		45,277.10
2000-2999	Classified Salaries	0.00	0.00	0.00	227.44	10,346.48	41,729.56	19,279.18		71,582.66
3000-3999	Employee Benefits	0.00	0.00	0.00	55.77	2,489.35	14,058.93	18,276.63		34,880.68
4000-4999	Books and Supplies	3,695.35	0.00	0.00	0.00	0.00	0.00	0.00		3,695.35
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	109.00	4,360,538.64	6,900,995.70		11,261,643.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,695.35	0.00	0.00	283.21	12,944.83	4,419,345.13	6,980,810.61	0.00	11,417,079.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,695.35	0.00	0.00	283.21	12,944.83	4,419,345.13	6,980,810.61	0.00	11,417,079.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,085,488.64
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									62,396,682.10
<b>TOTAL COSTS</b>										
										74,899,249.87

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

<b>2016-17 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	109,809,286.63	67,298,998.36
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____ _____ _____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)  _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)  _____ _____ _____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	109,809,286.63	67,298,998.36
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	6,660.00	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	6,660.00	

**SELPA:** Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** Santa Ana Unified (BN)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	_____

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		



SELPA: Santa Ana Unified (BN)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	121,936,287.61		
b. Less: Expenditures paid from federal sources	13,316,099.91		
c. Expenditures paid from state and local sources	108,620,187.70	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	108,620,187.70	109,809,286.63	(1,189,098.93)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	121,936,287.61		
b. Less: Expenditures paid from federal sources	13,316,099.91		
c. Expenditures paid from state and local sources	108,620,187.70	109,809,286.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		109,809,286.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	108,620,187.70	109,809,286.63	(1,189,098.93)
d. Special education unduplicated pupil count	6,764	6,660	
e. Per capita state and local expenditures (A2c/A2d)	16,058.57	16,487.88	(429.31)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Santa Ana Unified (BN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	74,899,249.87	67,298,998.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		67,298,998.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,899,249.87	67,298,998.36	7,600,251.51

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	74,899,249.87	67,298,998.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		67,298,998.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	74,899,249.87	67,298,998.36	7,600,251.51
b. Special education unduplicated pupil count	6,764	6,660	
c. Per capita local expenditures (B2a/B2b)	11,073.22	10,104.95	968.27

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Unaudited Actuals  
Special Education Maintenance of Effort  
2018-19 Budget vs. 2017-18 Actual Comparison  
2018-19 Budget by LEA (LB-E)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	115,257.00	0.00	1,339,530.32	415,398.20	4,095,395.47	10,850,228.10	36,355,735.75		53,171,544.84
2000-2999	Classified Salaries	12,664.00	0.00	0.00	156,768.52	3,124,634.54	11,305,856.80	9,378,988.82		23,978,912.68
3000-3999	Employee Benefits	35,929.37	0.00	570,845.60	294,099.78	4,142,356.54	11,818,503.14	21,056,583.75		37,913,318.18
4000-4999	Books and Supplies	90,000.00	0.00	118,000.00	23,142.70	68,296.78	310,613.00	336,509.02		946,561.50
5000-5999	Services and Other Operating Expenditures	76,455.66	0.00	16,000.00	5,200.00	790.00	7,903,108.43	8,568,889.47		16,570,443.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	330,306.03	0.00	2,044,375.92	894,609.20	11,431,473.33	42,188,309.47	75,696,706.81	0.00	132,585,780.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	60,589.69	129,571.83	227,123.83	804,422.17		1,221,707.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	60,589.69	129,571.83	227,123.83	804,422.17	0.00	1,221,707.52
	TOTAL COSTS	330,306.03	0.00	2,044,375.92	955,198.89	11,561,045.16	42,415,433.30	76,501,128.98	0.00	133,807,488.28
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	115,257.00	0.00	1,096,215.32	415,398.20	4,095,395.47	10,520,600.10	35,620,144.97		51,863,011.06
2000-2999	Classified Salaries	12,664.00	0.00	0.00	156,768.52	2,028,733.18	6,137,856.72	8,401,264.81		16,737,287.23
3000-3999	Employee Benefits	35,929.37	0.00	503,424.60	294,099.78	3,321,041.51	8,005,348.63	20,219,965.80		32,379,809.69
4000-4999	Books and Supplies	90,000.00	0.00	118,000.00	23,142.70	61,900.00	307,113.00	280,509.02		880,664.72
5000-5999	Services and Other Operating Expenditures	61,753.00	0.00	16,000.00	5,200.00	790.00	7,901,108.43	8,547,189.47		16,532,040.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	315,603.37	0.00	1,733,639.92	894,609.20	9,507,860.16	32,872,026.88	73,069,074.07	0.00	118,392,813.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	60,589.69	0.00	183,080.00	23,908.62		267,578.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	60,589.69	0.00	183,080.00	23,908.62	0.00	267,578.31
	TOTAL BEFORE OBJECT 8980	315,603.37	0.00	1,733,639.92	955,198.89	9,507,860.16	33,055,106.88	73,092,982.69	0.00	118,660,391.91
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,820,679.78
										120,481,071.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	13,232.32	3,978.20	39,019.47	94,598.86	386,994.97		537,823.82
2000-2999	Classified Salaries	0.00	0.00	0.00	1,725.52	40,997.18	159,655.72	94,665.61		297,044.03
3000-3999	Employee Benefits	0.00	0.00	3,108.60	1,422.35	21,673.46	77,727.55	120,897.56		224,829.52
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	190.00	3,623,883.43	8,019,070.00		11,643,143.43
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	16,340.92	7,126.07	101,880.11	3,955,865.56	8,621,628.14	0.00	12,702,840.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	16,340.92	7,126.07	101,880.11	3,955,865.56	8,621,628.14	0.00	12,702,840.80
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,820,679.78
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									63,933,103.48
	<b>TOTAL COSTS</b>									<b>78,456,624.06</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	124,514.48	0.00	1,308,594.94	394,402.06	3,896,558.66	10,471,437.31	35,015,329.88		51,210,837.13
2000-2999	Classified Salaries	13,316.08	0.00	0.00	140,509.15	2,738,331.67	10,670,679.12	7,111,128.98		20,673,965.00
3000-3999	Employee Benefits	37,658.38	0.00	531,849.59	264,269.00	3,578,659.03	10,521,123.18	18,073,984.80		33,007,543.98
4000-4999	Books and Supplies	27,874.39	0.00	132,056.33	32,070.93	128,557.73	264,781.81	294,701.56		880,042.75
5000-5999	Services and Other Operating Expenditures	72,673.62	0.00	6,556.69	1,123.36	109.00	7,541,058.32	7,218,155.80		14,839,676.79
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	276,036.95	0.00	1,979,057.55	832,374.50	10,342,216.09	39,469,079.74	67,713,300.82	0.00	120,612,065.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,510.76	138,176.72	244,904.65	915,629.83		1,324,221.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	25,510.76	138,176.72	244,904.65	915,629.83	0.00	1,324,221.96
	TOTAL COSTS	276,036.95	0.00	1,979,057.55	857,885.26	10,480,392.81	39,713,984.39	68,628,930.65	0.00	121,936,287.61
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	221,888.72	0.00	0.00	316,710.38	747,603.02		1,286,202.12
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	989,784.39	4,967,939.39	892,291.23		6,850,015.01
3000-3999	Employee Benefits	0.00	0.00	61,183.89	0.00	717,571.22	3,475,807.62	740,341.20		4,994,903.93
4000-4999	Books and Supplies	0.00	0.00	3,405.90	0.00	8,656.40	15,808.63	96,728.92		124,599.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	29,034.09	42,192.97		71,227.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	286,478.51	0.00	1,716,012.01	8,805,300.11	2,519,157.34	0.00	13,326,947.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	138,176.72	49,426.50	887,037.36		1,074,640.58
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	138,176.72	49,426.50	887,037.36	0.00	1,074,640.58
	TOTAL BEFORE OBJECT 8980	0.00	0.00	286,478.51	0.00	1,854,188.73	8,854,726.61	3,406,194.70	0.00	14,401,588.55
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,085,488.64
	TOTAL COSTS									13,316,099.91

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	124,514.48	0.00	1,086,706.22	394,402.06	3,896,558.66	10,154,726.93	34,267,726.66		49,924,635.01
2000-2999	Classified Salaries	13,316.08	0.00	0.00	140,509.15	1,748,547.28	5,702,739.73	6,218,837.75		13,823,949.99
3000-3999	Employee Benefits	37,658.38	0.00	470,665.70	264,269.00	2,861,087.81	7,045,315.56	17,333,643.80		28,012,640.05
4000-4999	Books and Supplies	27,874.39	0.00	128,650.43	32,070.93	119,901.33	248,973.18	197,972.64		755,442.90
5000-5999	Services and Other Operating Expenditures	72,673.62	0.00	6,556.69	1,123.36	109.00	7,512,024.23	7,175,962.83		14,768,449.73
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	276,036.95	0.00	1,692,579.04	832,374.50	8,626,204.08	30,663,779.63	65,194,143.48	0.00	107,285,117.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,510.76	0.00	195,478.15	28,592.47		249,581.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	25,510.76	0.00	195,478.15	28,592.47		249,581.38
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	857,885.26	8,626,204.08	30,859,257.78	65,222,735.95	0.00	107,534,699.06
	Total Indirect Costs	0.00	0.00	0.00	857,885.26	8,626,204.08	30,859,257.78	65,222,735.95	0.00	107,534,699.06
	TOTAL BEFORE OBJECT 8980	276,036.95	0.00	1,692,579.04	857,885.26	8,626,204.08	30,859,257.78	65,222,735.95	0.00	107,534,699.06
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,085,488.64
	TOTAL COSTS									108,620,187.70
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,018.00	42,259.10		45,277.10
2000-2999	Classified Salaries	0.00	0.00	0.00	227.44	10,346.48	41,729.56	19,279.18		71,582.66
3000-3999	Employee Benefits	0.00	0.00	0.00	55.77	2,489.35	14,058.93	18,276.63		34,880.68
4000-4999	Books and Supplies	3,695.35	0.00	0.00	0.00	0.00	0.00	0.00		3,695.35
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	109.00	4,360,538.64	6,900,995.70		11,261,643.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,695.35	0.00	0.00	283.21	12,944.83	4,419,345.13	6,980,810.61	0.00	11,417,079.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,695.35	0.00	0.00	283.21	12,944.83	4,419,345.13	6,980,810.61	0.00	11,417,079.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,085,488.64
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									62,396,682.10
	TOTAL COSTS									74,899,249.87

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

**SELPA:** Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** Santa Ana Unified (BN)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		



SELPA: Santa Ana Unified (BN)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	133,807,488.28		
b. Less: Expenditures paid from federal sources	13,326,416.59		
c. Expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		108,528,745.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	120,481,071.69	108,528,745.91	11,952,325.78

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	133,807,488.28		
b. Less: Expenditures paid from federal sources	13,326,417		
c. Expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		108,528,745.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
d. Special education unduplicated pupil count	6764	6764	
e. Per capita state and local expenditures (A2c/A2d)	17,812.10	16,045.05	1,767.05

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Santa Ana Unified (BN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	78,456,624.06	74,794,514.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		74,794,514.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	78,456,624.06	74,794,514.63	3,662,109.43

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	78,456,624.06	74,794,514.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		74,794,514.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	78,456,624.06	74,794,514.63	3,662,109.43
b. Special education unduplicated pupil count	6,764	6,764	
c. Per capita local expenditures (B2a/B2b)	11,599.15	11,057.73	541.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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**SELPA:** Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Santa Ana Unified (BN)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: Santa Ana Unified (BN)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2017-18	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	133,807,488.28		
b. Less: Expenditures paid from federal sources	13,326,416.59		
c. Expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		108,528,745.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	120,481,071.69	108,528,745.91	11,952,325.78

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	133,807,488.28		
b. Less: Expenditures paid from federal sources	13,326,417		
c. Expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		108,528,745.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	120,481,071.69	108,528,745.91	
d. Special education unduplicated pupil count	6764	6764	
e. Per capita state and local expenditures (A2c/A2d)	17,812.10	16,045.05	1,767.05

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Santa Ana Unified (BN)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	78,456,624.06	74,794,514.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		74,794,514.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	78,456,624.06	74,794,514.63	3,662,109.43

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	78,456,624.06	74,794,514.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		74,794,514.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	78,456,624.06	74,794,514.63	3,662,109.43
b. Special education unduplicated pupil count	6,764	6,764	
c. Per capita local expenditures (B2a/B2b)	11,599.15	11,057.73	541.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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# SANTA ANA

## UNIFIED SCHOOL DISTRICT

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