



SANTA ANA
UNIFIED SCHOOL DISTRICT

2019-2020

SECOND INTERIM

REPORT

as of January 31, 2020



SANTA ANA
UNIFIED SCHOOL DISTRICT

BOARD OF

EDUCATION



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President

CURRENT TERM: 2016-2020



VALERIE AMEZCUA

Vice President

CURRENT TERM: 2018-2022



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CURRENT TERM: 2016-2020



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Member

CURRENT TERM: 2018-2022



CAROLYN TORRES

Member

CURRENT TERM: 2019-2020



Our Success, Our Passion

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

Success

Achievement

United

Service

Dedication

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

Assistant Superintendent, Business Services 2019-20 Second Interim Message

On June 25, 2019, the Governing Board adopted its 2019-20 Budget based on expenditure and revenue projections that were developed during the Governor's May Revision as well as activities and services outlined in the adopted 2019-20 Local Control Accountability Plan (LCAP). On December 10, 2019 the Board approved the First Interim Report covering the period ending October 31, 2019. Governor Newsom has come out with the 2020-21 proposed Budget on January 10, 2020 and some of the assumptions for the subsequent two years have changed. California Department of Education (CDE) has also certified the first principal (P-1) apportionment on February 20, 2020 based on the District's submission of P-1 attendance reports. The District has also been working on the Local Control Accountability Plan (LCAP) revisions and annual updates. This document, the Second Interim Budget Report, encompasses all of the financial changes and adjustments that have occurred as of January 31, 2020.

Education Code 42130 requires each California school district to prepare this interim report to cover the financial and budgetary status of the district and also include a certification of whether or not the district is able to meet its financial obligations. This staff recommends the Second Interim budget report with a positive certification, which affirms that the district will be able to meet its current fiscal obligations this year and the subsequent two fiscal years.

Multi-Year Planning

The district forecasts its expenses and revenues out over a three year period which reflects our instructional plans, LCAP initiatives, and other operational adjustments. A few long-range external pressures that will result in increased costs to the district, which the district continues to monitor and plan for, are the district's continued decline in enrollment, increases in other post-employment benefit obligations (OPEB), as well as increases in the district's retirement contribution (STRS and PERS) and Special Education costs.

The Superintendent is working in conjunction with the Board and stakeholders to identify the details of the ongoing budget adjustments of \$42 million that may be required beginning 2021-22 fiscal year to ensure District's fiscal solvency. The details of such adjustments will be provided during the 2021-22 Budget Development. Budget and programmatic priorities for new or redirected dollars are determined by the Board of Education with considerable input by our community stakeholders through the LCAP process.

Local Control Accountability Plan

In order to ensure that districts are addressing the specific needs of their students, school districts are required to engage with their communities to develop a Local Control Accountability Plan (LCAP). Over the last four years, the Santa Ana Unified School District has involved a wide variety of stakeholders to develop its LCAP.

Santa Ana Unified School District's Local Control Accountability Plan was created and adopted by the Board of Education on June 25, 2019 and continues to be updated on a regular basis with input from stakeholders.

Major Budget Assumptions

Following are some major budget assumption changes and highlights for the 2019-20 Second Interim as compared to the First Interim:

- Increase in LCFF funding by \$2.30 million includes
 - Increase in unduplicated pupil percentage from 87.02% to 87.76%
 - Increase in projected funded ADA by 26.62 ADA
- Increase in federal funding of \$0.98 million includes
 - New COPS SVPP grant award (\$0.5 million) and grant award adjustments (-\$0.06 million)
 - Receipt of MAA 2017-18 Quarter 4 payment (\$0.54 million)
- Decrease in other state funding of -\$1.43 million includes
 - Budget adjustments to Prop 47 (-\$0.68 million), Special Education AB602 (-\$0.79 million), and other budget adjustments (\$0.04 million)
- Increase in other local funding of \$1.75 million includes
 - Increase in interest and local revenue (\$1.74 million)
 - New CAEP Wellness Center Project (\$0.1 million)
- Decrease in General Fund contributions of -\$1.70 million includes:
 - To Head Start (-\$0.25 million)
 - To OMMA (-\$0.43 million)
 - To Special Education (-\$0.29 million)
 - To ASES (-\$0.73 million)
- Decrease in staffing allocation of -\$6.78 million primarily from adjustments to regular teaching and other certificated salaries, activity supervisor salaries, extra duty, vacancy savings, and reclassification of Head Start teacher salaries from certificated to classified as well as health benefits and statutory benefits costs;
- Decrease in non-staffing expenditures of -\$7.56 million primarily from deferral of the Social Studies textbook adoption, increases in payments to charter school and county office, exclusion of indirect cost for food cost and increase in OMMA maintenance contract.

Manoj Roychowdhury, Assistant Superintendent, Business Services



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Introduction and Overview

2019-20 SECOND INTERIM



JANUARY 2020

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

Second Interim Report

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

The key assumptions included in the Second Interim are as follows:

Revenue Adjustments:

- Increase in LCFF funding of \$2.30 million:
 - Increase in the unduplicated pupil percentage from 87.02% to 87.76% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth) and projected funded ADA by 26.62 ADA;
- Increase in federal funding of \$0.98 million, including receipt of MAA 2017-18 quarter 4 payment (\$0.54 million), a new COPS SVPP grant (\$0.5 million), and grant award budget adjustments (-\$0.06 million);
- Decrease in other state funding of -\$1.43 million, including budget adjustments to Prop 47 grant budget (-\$0.68 million) and Special Education AB602 funding (-\$0.79 million), and other budget adjustments (\$0.04 million);
- Increase in other local revenue of \$1.75 million, including anticipated interest revenue and local revenue (\$1.74 million) and new CAEP Wellness Center Project funding (\$0.1 million).
- Decrease in General Fund contributions of -\$1.70 million, including contributions to Head Start

(-\$0.25 million), ASES (-\$0.73 million), OMMA (-\$0.43 million), and Special Education (-\$0.29 million).

Expense Adjustments:

- Decrease in certificated staffing budget of -\$2.45 million, including budget adjustments for regular teaching, certificated staff, and extra duty allocation (-\$1.70 million) and vacancy savings for certificated management and Itinerant Support Teachers (-\$0.42 million), reclassification of Head Start staffing from certificated to classified (-\$0.33 million);
- Decrease in classified staffing budget of -\$1.89 million, including vacancy savings in Special Education, ASES, and Head Start programs (-\$1.35 million) as well as adjustments to Activity Supervisor budget (-\$0.54 million);
- Decrease in employee benefits of -\$2.44 million, including adjustments to Health benefits costs (-\$1.62 million) as well as the statutory benefits (-\$0.82 million);
- Decrease in books and supplies of -\$9.71 million, including deferral of the Social Studies textbook adoption to 2020-21 (-\$8.00 million) and various budget adjustments (-\$1.71 million);
- Increase in services and other operating costs of \$1.35 million, including OMMA for maintenance contracts (\$3.77 million) and various budget adjustments (-\$2.42 million);
- Decrease in indirect cost, including exclusion of food cost.

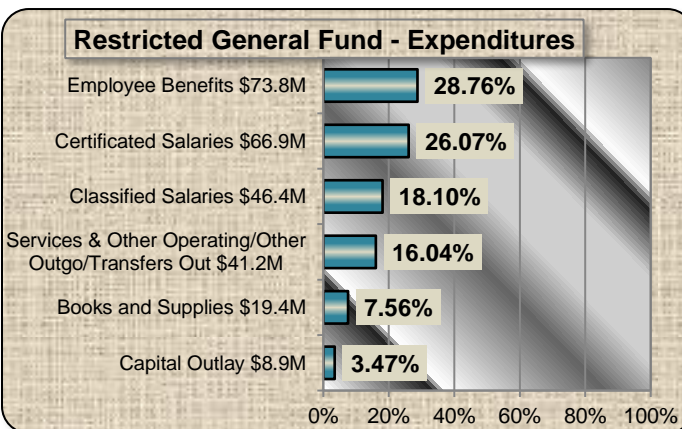
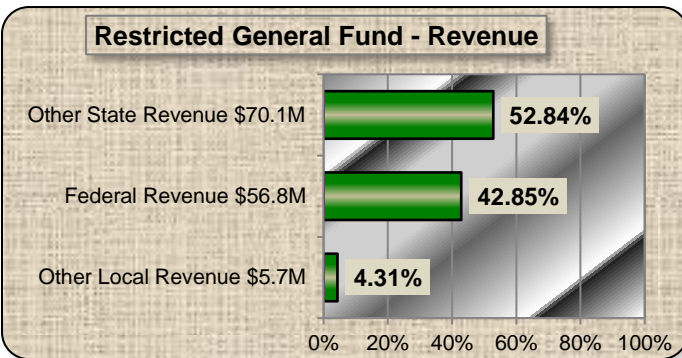
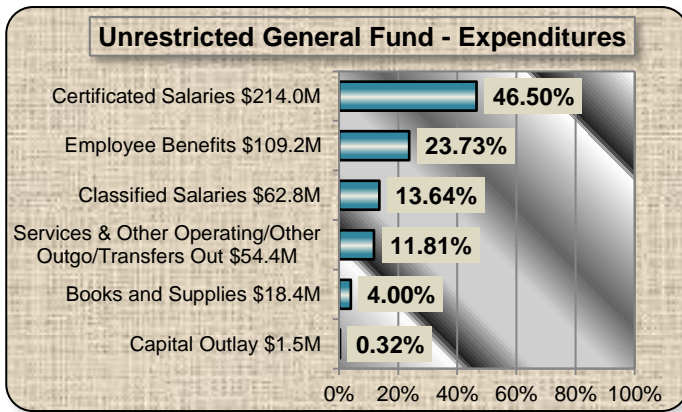
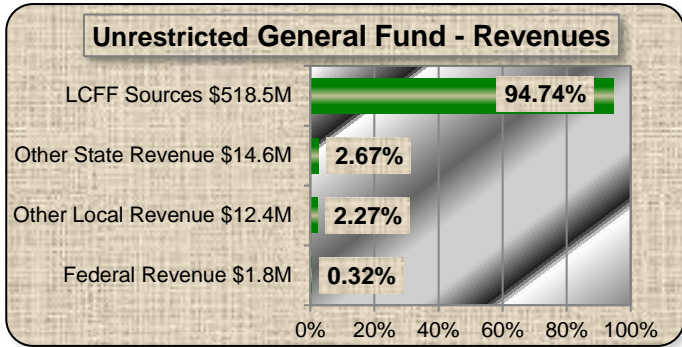
Labor Contract Negotiations: Negotiations with SAEA and CSEA have already settled for 2019-20, while negotiations with SASPOA and CWA bargaining units are pending.

Cash Flow Considerations

The District projects a positive cash flow for 2019-20, and 2020-21 without any borrowing. The District continues to diligently monitor its cash flow.

Second Interim Budget Data

The following bar charts identify the various elements of the 2019-20 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



Second Interim Budget – All Funds

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

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

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$716.88
09	Charter Schools Special Revenue Fund	4.57
12	Child Development Fund	9.22
13	Cafeteria Fund	44.01
14	Deferred Maintenance Fund	6.81
20	Special Reserve for Postemployment Benefits	0.0
21	Building Fund	13.71
25	Capital Facilities Fund	9.48
35	County School Facilities Fund	24.20
40	Special Reserve Fund for Capital Outlay	11.78
49	Capital Project Fund for Blended Component Units	0.33
51	Bond Interest & Redemption Fund	20.58
56	Debt Service Fund	7.52
67	Self-Insurance Fund	25.02
71	Retiree Benefit Fund	0.0
	Total	\$894.11

District Multiyear Projections – General Fund

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

The multiyear projections were adjusted, beginning in 2020-21 to account for:

- Decrease in certificated staffing of -\$4.41 million due to projected attrition of -\$3.02 million and passive vacancies that are frozen of -\$1.39 million;

Passive Vacancy	FTE
Coord of Student Athletics & Activities	(1.00)
Dir of Secondary Student Achievement/Charter Schools	(1.00)
Mild/Mod (RSP) Teacher	(2.00)
Mild/Mod (SDC) Teacher	(1.00)
Mod/Severe (Autism) Teacher	(0.60)
Mod/Severe (SH) Teacher	(2.00)
Teacher 6-8	(1.00)
Teacher 9-12	(1.20)
Teacher ROP	(2.00)
	(11.80)

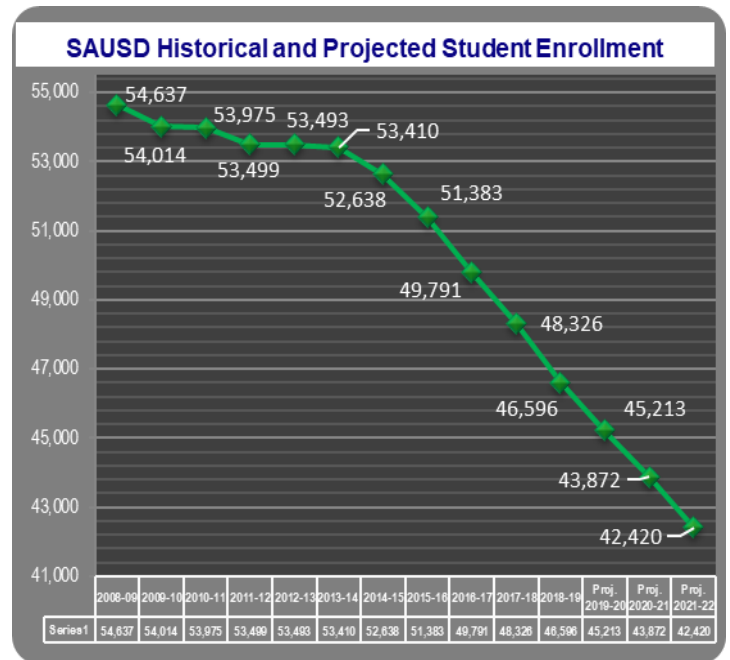
- Increase in classified staffing of \$0.47 million due to projected attrition of -\$0.34 million, passive vacancies that are frozen of -\$1.43 million, frozen positions of -\$1.19 million, new positions of \$1.25 million, and two percent salary increase of \$2.18M.

Passive Vacancy	FTE
Activity Monitor-9/5	(2.08)
Assistive Technology Specialist-9/5	(1.00)
Autism Paraprofessional-9/5	(3.75)
Chief Communications Officer-12	(1.00)
Classified Educational Research Analyst-12	(1.00)
Community Wkr-12	(3.00)
Database Engineer-12	(1.00)
Inst Asst Automotive ROP-12	(0.75)
Inst Asst Sev Dis-9/5	(10.50)
Site Clerk-10/5	(2.16)
Software Engineer-12	(1.00)
Speech Lang Pathology Asst-9/5	(0.81)
SSP Special Ed-9/5	(2.16)
	(30.21)

Frozen Position	FTE
Activity Monitor-9/5	(8.27)
Admin Secretary-12	(1.00)
After Sch Inst Prov-9/5	(3.50)
Autism Paraprofessional-9/5	(0.75)
Communications Specialist-12	(1.00)
Community and Family Outreach Liaison-11	(1.00)
Computer Tech-10	(0.75)
Dept Spec-12	(0.70)
Education Interpreter for the DHH-9/5	(0.75)
Executive Secretary-12	(1.00)
Inst Asst Sev Dis-9/5	(0.75)
Inst Asst Sp Ed-9/5	(0.50)
Interpreter Hearing Impaired-9/5	(2.25)
Lead Internal Auditor-12	(1.00)
Site Coordinator-12	(1.00)
Site Coordinator-9/5	(1.00)
SSP Special Ed-9/5	(0.72)
Storekeeper-12	(1.00)
Teachers Aide-9/5	(1.00)
	(27.94)

New Position	FTE
Activity Monitor-12	0.50
Activity Monitor-9/5	1.71
Autism Paraprofessional-9/5	3.00
Behavior Support Provider-10	5.25
Computer Tech II-10	0.75
Custodial Supvr-12	1.00
Custodian-12	1.00
Dept Spec-12	1.00
Education Interpreter for the DHH-9/5	1.50
FACE Specialist-12	4.00
Inst Asst Sev Dis-9/5	0.75
Site Clerk-10/5	1.44
Site Coordinator-9/5	0.40
SSP Special Ed-9/5	0.72
Teacher Head Start	4.00
Teacher Pre_School	4.00
	31.02

- Decrease in employee benefits of -\$18.62 million from the elimination of budgeting OPEB of -\$15.74 million and -\$2.88 million in STRS/PERS, OASDI, Health benefits as well as Workers' Compensation costs. The District will utilize the Retiree Benefit Fund (Fund 71) to pay for the retiree health benefits costs for a period of five years beginning with the 2020-21 fiscal year.
- Decrease in books and supplies of -\$3.62 million due to removal of one-time Special Education Intervention grant of -\$2.00 million, a five percent reduction in school site discretionary funding as well as athletic/co-curricular funding of -\$0.36 million and other adjustments totaling to -\$1.26 million (textbooks, CPI, expired funding);
- Decrease in services of -\$2.09 million due to removal of one-time Special Education Intervention grant of -\$2.00 million and other adjustments totaling to -\$0.09 million;
- An increase in one-time interfund transfers in of \$25 million from Self-Insurance Fund (Fund 67) to General Fund (Fund 01) to support District operations.



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

The District acknowledges that it will have to reduce ongoing expenditures by \$42 million beginning 2021-22 to ensure fiscal solvency. Superintendent will work with Board of Education and other stakeholders to plan options for increasing revenue and/or reduce expenditures. The Board will make decisions on the options by March 2021.

The District utilizes LCFF COLA of 2.29% and 2.71% for 2020-21 and 2021-22, respectively. Revenue is projected to decrease in 2020-21 by \$5.70 million and continue to decrease in 2021-22 by an additional \$4.83 million.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 15 of the last 16 years since 2003-04. The District anticipates losing 1,341 students in 2020-21 and an additional 1,452 in 2021-22. The projected decline in student enrollment is reflected in revenue projections for the Second Interim Budget.

COMBINED GENERAL FUND			
(\$s in Millions)	2019-20	2020-21	2021-22
Beginning Fund Balance	\$135.01	\$98.07	\$73.68
Revenues	\$679.94	\$665.09	\$633.41
Expenditures	\$716.88	\$689.48	\$646.60
Net Increase/(Decrease)	<\$36.94>	<\$24.39>	<\$13.19>
Projected Ending Fund Balance	\$98.07	\$73.68	\$60.49
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Designations	\$8.37	\$2.62	\$1.62
Restricted Reserves	\$14.18	\$6.17	\$3.57
Unrestricted Reserve	\$14.34	\$13.79	\$12.93
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$59.99	\$49.91	\$41.18

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

2019-20 Proposed LCAP Goals

The Second Interim Budget incorporates the action plans, services, and expenditures outlined in the proposed Local Control and Accountability Plan (LCAP) as shown in the charts below:

Goal 1: Teaching and Learning

\$468.8M

- Rigorous, standards-based instructional program, digital resources and Professional Development
- Highly-qualified and well trained teachers and leaders
- Access to technology
- Course options (traditional & online)
- Progress monitoring
- Early literacy and numeracy
- AP, CTE and VAPA courses
- STEM and AVID programs

Goal 2: Engagement

\$17.1M

- Increased VAPA, Athletics and extracurricular opportunities
- Access to technology
- Project-based learning
- Parent training and workshops
- Increased library services and tutors
- Summer enrichment and bridge programs

Goal 3: School Climate and Safety

\$299.2M

- Family events
- School safety and maintenance
- Welcoming school environments
- PBIS and dropout prevention efforts
- Mentoring and service learning
- Wellness programs and connections to community resources
- Parenting programs with childcare
- Translation services
- School climate & structured recess

Goal 4: Targeted Support

\$55.0M

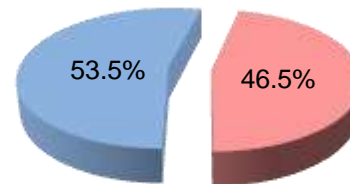
- Extended learning opportunities
- English learner support
- Supplemental instructional programs
- Support for identified schools on the California Dashboard
- Targeted academic supports
- Targeted restorative practices and SEL support

CORE	SUPPLEMENTAL
Actions and expenditures to meet the goals described for ALL pupils.	Additional annual actions above what is provided for all students that will serve low-income, English learner, and foster youth pupils.

Goal 1

\$250.9M

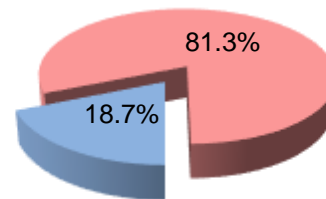
\$217.9M



Goal 2

\$3.2M

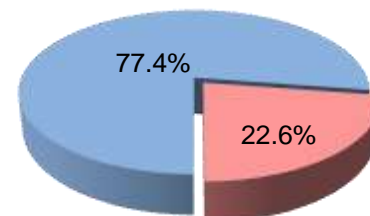
\$13.9M



Goal 3

\$231.6M

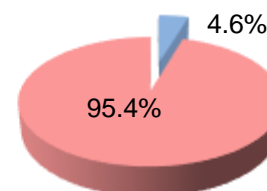
\$67.6M



Goal 4

\$2.5M

\$52.5M



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

Signed: 
District Superintendent or Designee

Date: 3/10/20

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

To the County Superintendent of Schools:

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

Meeting Date: March 10, 2020

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Swandayani Singgih

Telephone: 714-558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
S8	Labor Agreement Budget Revisions	• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Operating Funds

Unrestricted and Restricted



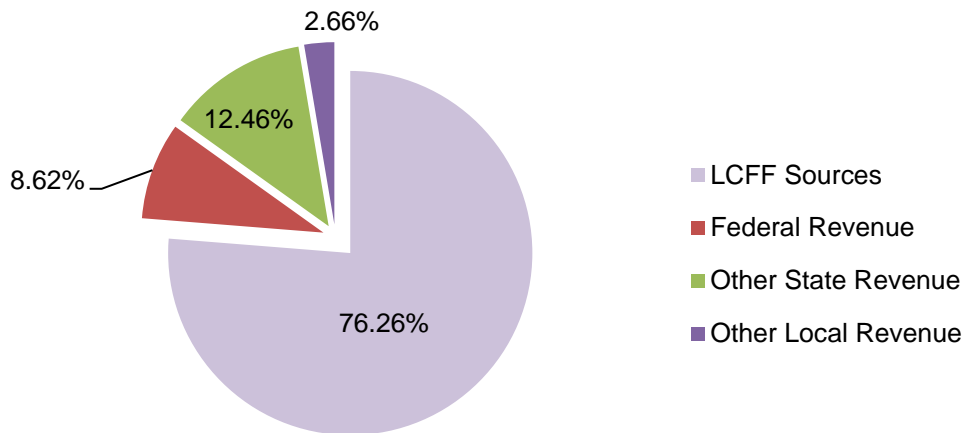
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

COMBINED GENERAL FUND (01)

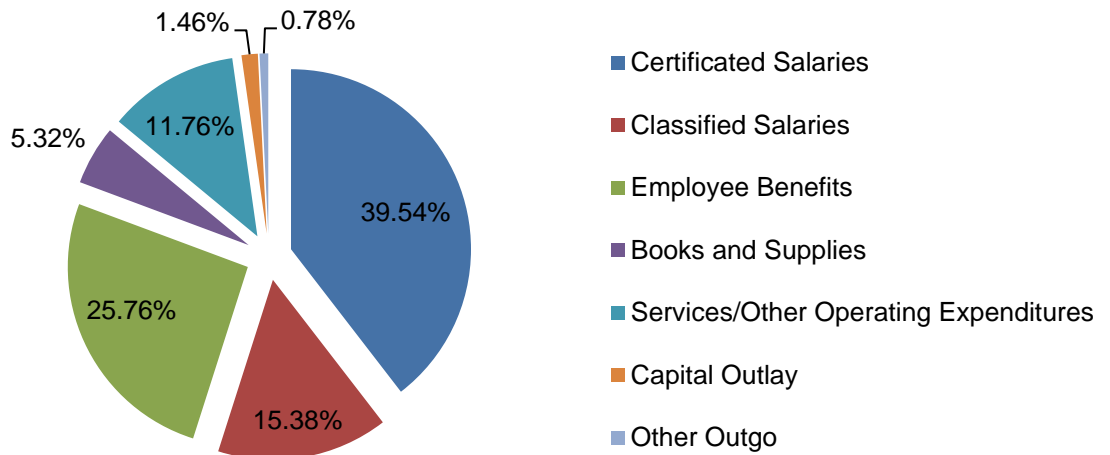
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (76.26%). Total projected revenue is \$679.9 million.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (80.68%). Total projected expenditures are \$710.42 million. In addition, the District transfers dollars to other funds totaling \$6.46 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, one-time revenue to Fund 17, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$98.07 million, which includes \$14.18 million in restricted fund balances.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	513,078,215.00	516,213,351.00	285,458,976.52	518,516,380.00	2,303,029.00	0.4%
2) Federal Revenue		8100-8299	145,000.00	1,214,847.30	1,689,247.40	1,750,223.08	535,375.78	44.1%
3) Other State Revenue		8300-8599	9,264,811.00	15,293,770.39	7,152,059.20	14,632,356.74	(661,413.65)	-4.3%
4) Other Local Revenue		8600-8799	1,691,959.72	10,982,389.03	4,739,838.19	12,408,780.73	1,426,391.70	13.0%
5) TOTAL, REVENUES			524,179,985.72	543,704,357.72	299,040,121.31	547,307,740.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,388,040.67	215,716,519.19	115,494,692.89	214,036,553.88	1,679,965.31	0.8%
2) Classified Salaries		2000-2999	62,583,655.91	63,585,056.62	35,327,085.00	62,782,753.12	802,303.50	1.3%
3) Employee Benefits		3000-3999	110,789,743.34	110,955,547.05	54,115,127.87	109,208,052.35	1,747,494.70	1.6%
4) Books and Supplies		4000-4999	24,062,533.74	25,624,078.91	8,191,196.20	18,438,447.31	7,185,631.60	28.0%
5) Services and Other Operating Expenditures		5000-5999	50,412,166.41	54,039,335.26	25,644,655.08	50,273,514.94	3,765,820.32	7.0%
6) Capital Outlay		6000-6999	1,126,832.00	2,057,592.35	642,645.54	1,474,850.99	582,741.36	28.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,630,266.44	1,637,194.44	801,192.08	1,645,695.44	(8,501.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,963,672.33)	(3,256,167.76)	(31,846.84)	(2,825,599.04)	(430,568.72)	13.2%
9) TOTAL, EXPENDITURES			462,029,566.18	470,359,156.06	240,184,747.82	455,034,268.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			62,150,419.54	73,345,201.66	58,855,373.49	92,273,471.56		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,224,709.78	5,262,203.57	2,646,855.90	5,261,693.40	510.17	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(98,878,313.62)	(111,044,134.72)	(6,751.24)	(109,348,551.84)	1,695,582.88	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(104,103,023.40)	(116,306,338.29)	(2,653,607.14)	(114,610,245.24)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,952,603.86)	(42,961,136.63)	56,201,766.35	(22,336,773.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95,828,703.39	106,233,925.21		106,233,925.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,828,703.39	106,233,925.21		106,233,925.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,828,703.39	106,233,925.21		106,233,925.21		
2) Ending Balance, June 30 (E + F1e)			53,876,099.53	63,272,788.58		83,897,151.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,020,632.00	7,241,132.59		8,378,778.41		
Civic Center	0000	9780				96,862.57		
Godinez Rental Fees	0000	9780				66,327.34		
Data Warehouse	0000	9780				166,227.63		
PARS	0000	9780				3,063,720.00		
Walker/Roosevelt Joint Use	0000	9780				150,000.00		
Furniture/equipment for ALA Expansior	0000	9780				253,309.94		
Mental Health & Restorative Practice	0000	9780				117,712.94		
Social Studies Textbook Adoption	0000	9780				4,464,617.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,947,902.77	14,624,429.34		14,337,619.94		
Unassigned/Unappropriated Amount		9790	35,717,564.76	40,217,226.65		59,990,753.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	294,912,969.00	292,621,518.00	174,736,090.75	280,988,117.00	(11,633,401.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	71,528,495.00	78,815,796.00	39,305,028.00	78,815,796.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	558,690.00	558,690.00	277,175.33	554,199.00	(4,491.00)	-0.8%
Timber Yield Tax		8022	13.00	13.00	0.00	0.00	(13.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,659,948.00	100,659,948.00	59,411,251.16	106,873,836.00	6,213,888.00	6.2%
Unsecured Roll Taxes		8042	6,353,867.00	6,353,867.00	6,262,967.74	6,432,524.00	78,657.00	1.2%
Prior Years' Taxes		8043	1,106,568.00	1,106,568.00	1,282,085.43	1,314,493.00	207,925.00	18.8%
Supplemental Taxes		8044	7,328,080.00	7,328,080.00	3,563,068.31	7,563,651.00	235,571.00	3.2%
Education Revenue Augmentation Fund (ERAF)		8045	39,138,114.00	36,973,473.00	1,728,769.00	39,878,331.00	2,904,858.00	7.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,518,525.00	14,518,525.00	11,186,212.80	19,976,533.00	5,458,008.00	37.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			536,105,269.00	538,936,478.00	297,752,648.52	542,397,480.00	3,461,002.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,027,054.00)	(18,723,127.00)	(8,293,672.00)	(19,881,100.00)	(1,157,973.00)	6.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			513,078,215.00	516,213,351.00	285,458,976.52	518,516,380.00	2,303,029.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	145,000.00	1,214,847.30	1,689,247.40	1,750,223.08	535,375.78	44.1%
TOTAL, FEDERAL REVENUE			145,000.00	1,214,847.30	1,689,247.40	1,750,223.08	535,375.78	44.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,860,782.00	1,859,461.00	1,859,461.00	1,859,461.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,124,029.00	7,524,073.72	2,515,539.40	7,524,073.72	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	280,000.00	5,910,235.67	2,777,058.80	5,248,822.02	(661,413.65)	-11.2%
TOTAL, OTHER STATE REVENUE			9,264,811.00	15,293,770.39	7,152,059.20	14,632,356.74	(661,413.65)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	45,309.00	45,309.00	11,062.73	45,309.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	425,000.00	425,000.00	309,642.75	525,000.00	100,000.00	23.5%
Interest		8660	500,000.00	1,500,000.00	1,509,453.00	2,520,000.00	1,020,000.00	68.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	625,387.72	1,885,184.03	1,983,005.46	2,191,575.73	306,391.70	16.3%
Tuition		8710	0.00	7,030,633.00	926,674.25	7,030,633.00	0.00	0.0%
All Other Transfers In		8781-8783	96,263.00	96,263.00	0.00	96,263.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,691,959.72	10,982,389.03	4,739,838.19	12,408,780.73	1,426,391.70	13.0%
TOTAL, REVENUES			524,179,985.72	543,704,357.72	299,040,121.31	547,307,740.55	3,603,382.83	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	178,370,789.53	177,646,630.32	94,378,194.73	176,461,186.63	1,185,443.69	0.7%
Certificated Pupil Support Salaries		1200	10,929,798.82	11,164,146.28	6,217,738.75	11,181,580.30	(17,434.02)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	18,886,588.23	18,734,183.40	10,556,473.13	18,575,645.72	158,537.68	0.8%
Other Certificated Salaries		1900	7,200,864.09	8,171,559.19	4,342,286.28	7,818,141.23	353,417.96	4.3%
TOTAL, CERTIFICATED SALARIES			215,388,040.67	215,716,519.19	115,494,692.89	214,036,553.88	1,679,965.31	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,100,326.05	5,950,332.48	3,038,915.48	5,967,035.23	(16,702.75)	-0.3%
Classified Support Salaries		2200	22,595,298.24	22,332,280.64	12,680,408.92	22,218,063.02	114,217.62	0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,438,074.38	4,559,895.37	2,571,315.11	4,426,096.10	133,799.27	2.9%
Clerical, Technical and Office Salaries		2400	22,618,569.99	22,806,265.13	12,788,939.56	22,807,519.42	(1,254.29)	0.0%
Other Classified Salaries		2900	7,831,387.25	7,936,283.00	4,247,505.93	7,364,039.35	572,243.65	7.2%
TOTAL, CLASSIFIED SALARIES			62,583,655.91	63,585,056.62	35,327,085.00	62,782,753.12	802,303.50	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,864,607.46	36,303,121.86	15,271,207.92	36,253,660.14	49,461.72	0.1%
PERS		3201-3202	10,649,637.22	10,303,380.19	4,125,265.51	10,399,271.49	(95,891.30)	-0.9%
OASDI/Medicare/Alternative		3301-3302	7,153,256.50	7,271,533.44	3,087,450.55	7,296,111.79	(24,578.35)	-0.3%
Health and Welfare Benefits		3401-3402	42,148,340.54	41,976,469.48	23,545,926.41	40,365,684.23	1,610,785.25	3.8%
Unemployment Insurance		3501-3502	138,202.56	138,357.65	95,460.82	136,702.60	1,655.05	1.2%
Workers' Compensation		3601-3602	3,742,261.81	3,913,857.08	1,972,476.55	3,808,159.56	105,697.52	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,093,437.25	11,048,827.35	6,017,340.11	10,948,462.54	100,364.81	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			110,789,743.34	110,955,547.05	54,115,127.87	109,208,052.35	1,747,494.70	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,216,512.62	4,331,952.38	(7,893.43)	500.00	4,331,452.38	100.0%
Books and Other Reference Materials		4200	8,825.00	7,825.00	1,784.81	7,825.00	0.00	0.0%
Materials and Supplies		4300	16,995,879.96	17,959,872.91	6,513,027.17	14,919,304.56	3,040,568.35	16.9%
Noncapitalized Equipment		4400	1,991,316.16	2,474,428.62	938,972.15	2,310,817.75	163,610.87	6.6%
Food		4700	850,000.00	850,000.00	745,305.50	1,200,000.00	(350,000.00)	-41.2%
TOTAL, BOOKS AND SUPPLIES			24,062,533.74	25,624,078.91	8,191,196.20	18,438,447.31	7,185,631.60	28.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,942,398.21	16,292,923.21	9,370,694.60	16,486,857.95	(193,934.74)	-1.2%
Travel and Conferences		5200	1,165,098.82	1,081,103.91	271,588.56	959,672.71	121,431.20	11.2%
Dues and Memberships		5300	346,024.64	339,632.45	265,739.59	352,997.45	(13,365.00)	-3.9%
Insurance		5400-5450	3,612,405.20	3,612,405.20	3,000,000.00	3,612,405.20	0.00	0.0%
Operations and Housekeeping Services		5500	9,381,698.25	9,358,840.58	3,790,322.87	7,627,360.93	1,731,479.65	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,967,889.85	3,945,055.32	1,761,122.56	4,107,367.08	(162,311.76)	-4.1%
Transfers of Direct Costs		5710	(337,708.00)	(450,804.75)	(190,049.72)	(484,489.69)	33,684.94	-7.5%
Transfers of Direct Costs - Interfund		5750	(42,627.00)	(12,877.00)	(8,247.18)	(9,239.00)	(3,638.00)	28.3%
Professional/Consulting Services and Operating Expenditures		5800	15,646,169.25	18,141,606.88	6,596,144.91	15,888,920.79	2,252,686.09	12.4%
Communications		5900	1,730,817.19	1,731,449.46	787,338.89	1,731,661.52	(212.06)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,412,166.41	54,039,335.26	25,644,655.08	50,273,514.94	3,765,820.32	7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	20,300.00	1,767.44	0.00	1,767.44	0.00	0.0%
Land Improvements		6170	7,596.00	27,896.00	654.96	98,609.00	(70,713.00)	-253.5%
Buildings and Improvements of Buildings		6200	289,936.00	715,453.20	300,963.22	608,031.49	107,421.71	15.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	727,000.00	1,230,475.71	300,774.67	694,443.06	536,032.65	43.6%
Equipment Replacement		6500	82,000.00	82,000.00	40,252.69	72,000.00	10,000.00	12.2%
TOTAL, CAPITAL OUTLAY			1,126,832.00	2,057,592.35	642,645.54	1,474,850.99	582,741.36	28.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,476,658.00	1,483,586.00	801,192.08	1,492,087.00	(8,501.00)	-0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	153,608.44	153,608.44	0.00	153,608.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,630,266.44	1,637,194.44	801,192.08	1,645,695.44	(8,501.00)	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,619,035.67)	(1,985,093.77)	(31,846.84)	(2,051,267.34)	66,173.57	-3.3%
Transfers of Indirect Costs - Interfund		7350	(2,344,636.66)	(1,271,073.99)	0.00	(774,331.70)	(496,742.29)	39.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,963,672.33)	(3,256,167.76)	(31,846.84)	(2,825,599.04)	(430,568.72)	13.2%
TOTAL, EXPENDITURES			462,029,566.18	470,359,156.06	240,184,747.82	455,034,268.99	15,324,887.07	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,350,005.90	1,350,005.90	1,350,005.90	1,350,005.90	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,868,703.88	3,906,197.67	1,296,850.00	3,905,687.50	510.17	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,224,709.78	5,262,203.57	2,646,855.90	5,261,693.40	510.17	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(98,878,313.62)	(111,044,134.72)	(6,751.24)	(109,362,414.12)	1,681,720.60	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	13,862.28	13,862.28	New
(e) TOTAL, CONTRIBUTIONS			(98,878,313.62)	(111,044,134.72)	(6,751.24)	(109,348,551.84)	1,695,582.88	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(104,103,023.40)	(116,306,338.29)	(2,653,607.14)	(114,610,245.24)	1,696,093.05	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,977,827.82	56,390,124.19	14,394,859.75	56,838,304.82	448,180.63	0.8%
3) Other State Revenue		8300-8599	75,838,379.74	70,844,761.68	19,123,639.19	70,078,247.68	(766,514.00)	-1.1%
4) Other Local Revenue		8600-8799	2,873,849.26	5,395,583.05	2,638,417.06	5,716,660.54	321,077.49	6.0%
5) TOTAL, REVENUES			121,690,056.82	132,630,468.92	36,156,916.00	132,633,213.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,795,841.22	67,653,231.80	33,568,717.51	66,880,934.79	772,297.01	1.1%
2) Classified Salaries		2000-2999	42,833,125.52	47,540,760.09	24,497,992.05	46,457,220.42	1,083,539.67	2.3%
3) Employee Benefits		3000-3999	74,008,142.90	74,488,675.87	25,696,183.05	73,792,659.24	696,016.63	0.9%
4) Books and Supplies		4000-4999	13,676,672.38	21,908,176.52	5,130,177.93	19,387,405.17	2,520,771.35	11.5%
5) Services and Other Operating Expenditures		5000-5999	22,161,453.67	28,136,304.80	10,617,416.03	33,250,868.89	(5,114,564.09)	-18.2%
6) Capital Outlay		6000-6999	5,442,839.00	8,165,955.61	4,364,162.69	8,900,678.88	(734,723.27)	-9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,603,752.00	4,521,909.00	1,102,611.37	4,664,000.00	(142,091.00)	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,619,035.67	1,985,093.77	31,846.84	2,051,267.34	(66,173.57)	-3.3%
9) TOTAL, EXPENDITURES			230,140,862.36	254,400,107.46	105,009,107.47	255,385,034.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,450,805.54)	(121,769,638.54)	(68,852,191.47)	(122,751,821.69)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	98,878,313.62	111,044,134.72	6,751.24	109,348,551.84	(1,695,582.88)	-1.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			98,878,313.62	109,844,134.72	(1,193,248.76)	108,148,551.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,572,491.92)	(11,925,503.82)	(70,045,440.23)	(14,603,269.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,079,582.16	28,780,706.54		28,780,706.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,079,582.16	28,780,706.54		28,780,706.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,079,582.16	28,780,706.54		28,780,706.54		
2) Ending Balance, June 30 (E + F1e)			14,507,090.24	16,855,202.72		14,177,436.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			14,507,090.24	16,855,202.72		14,177,436.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,239,026.00	10,239,026.00	0.00	10,239,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,460,789.64	1,235,898.85	1,184.01	1,235,898.85	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	14,901,473.18	22,563,279.94	6,577,209.85	22,724,503.05	161,223.11	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,738,921.80	2,279,211.19	1,026,985.19	2,278,106.19	(1,105.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	240,092.00	248,096.00	186,505.64	248,096.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,940,290.00	5,225,401.75	2,344,915.75	5,225,401.75	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	3,756,855.10	6,126,707.46	1,856,081.49	5,973,073.46	(153,634.00)	-2.5%
Career and Technical Education	3500-3599	8290	497,637.00	578,046.00	67,713.00	519,771.00	(58,275.00)	-10.1%
All Other Federal Revenue	All Other	8290	7,202,743.10	7,894,457.00	2,334,264.82	8,394,428.52	499,971.52	6.3%
TOTAL, FEDERAL REVENUE			42,977,827.82	56,390,124.19	14,394,859.75	56,838,304.82	448,180.63	0.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	34,732,798.00	27,187,330.00	15,215,858.35	26,401,225.00	(786,105.00)	-2.9%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	426,392.00	426,392.00	242,160.60	426,392.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materic		8560	2,500,487.00	2,839,679.97	339,192.97	2,839,679.97	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,598,474.20	9,381,635.16	249,505.10	9,381,635.16	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,241,038.27	1,228,627.89	1,241,038.27	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	110,000.00	82,500.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,580,228.54	29,658,686.28	1,765,794.28	29,678,277.28	19,591.00	0.1%
TOTAL, OTHER STATE REVENUE			75,838,379.74	70,844,761.68	19,123,639.19	70,078,247.68	(766,514.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	32,569.73	35,000.00	35,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	700,087.00	894,787.00	418,321.22	894,787.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,028,703.26	3,355,737.05	2,187,526.11	3,641,814.54	286,077.49	8.5%
Tuition		8710	1,145,059.00	1,145,059.00	0.00	1,145,059.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,873,849.26	5,395,583.05	2,638,417.06	5,716,660.54	321,077.49	6.0%
TOTAL, REVENUES			121,690,056.82	132,630,468.92	36,156,916.00	132,633,213.04	2,744.12	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	52,913,683.45	54,498,445.88	27,032,415.55	54,303,439.37	195,006.51	0.4%
Certificated Pupil Support Salaries		1200	6,687,165.74	6,598,237.40	3,264,386.04	6,553,276.88	44,960.52	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,317,199.47	2,801,933.87	1,474,886.89	2,687,360.10	114,573.77	4.1%
Other Certificated Salaries		1900	3,877,792.56	3,754,614.65	1,797,029.03	3,336,858.44	417,756.21	11.1%
TOTAL, CERTIFICATED SALARIES			65,795,841.22	67,653,231.80	33,568,717.51	66,880,934.79	772,297.01	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,773,968.75	33,183,689.92	16,492,083.65	31,863,639.03	1,320,050.89	4.0%
Classified Support Salaries		2200	8,838,547.97	8,836,861.34	4,988,552.83	8,919,853.47	(82,992.13)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,294,866.01	1,467,846.43	784,164.59	1,523,141.88	(55,295.45)	-3.8%
Clerical, Technical and Office Salaries		2400	2,662,278.77	2,667,024.29	1,378,633.11	2,588,211.24	78,813.05	3.0%
Other Classified Salaries		2900	1,263,464.02	1,385,338.11	854,557.87	1,562,374.80	(177,036.69)	-12.8%
TOTAL, CLASSIFIED SALARIES			42,833,125.52	47,540,760.09	24,497,992.05	46,457,220.42	1,083,539.67	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,810,279.59	36,601,425.15	5,515,388.53	36,553,388.25	48,036.90	0.1%
PERS		3201-3202	9,182,436.75	9,462,765.96	4,835,967.71	9,119,341.83	343,424.13	3.6%
OASDI/Medicare/Alternative		3301-3302	4,408,411.05	4,652,023.76	2,337,533.79	4,582,416.69	69,607.07	1.5%
Health and Welfare Benefits		3401-3402	18,761,367.31	17,706,842.44	10,031,100.01	17,698,555.37	8,287.07	0.0%
Unemployment Insurance		3501-3502	79,853.68	83,060.86	28,373.56	56,519.24	26,541.62	32.0%
Workers' Compensation		3601-3602	1,475,981.57	1,636,457.43	739,845.89	1,607,192.81	29,264.62	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,289,812.95	4,346,100.27	2,207,973.56	4,175,245.05	170,855.22	3.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,008,142.90	74,488,675.87	25,696,183.05	73,792,659.24	696,016.63	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,783,487.38	4,341,125.60	755,499.53	1,203,699.22	3,137,426.38	72.3%
Books and Other Reference Materials		4200	54,000.00	133,579.34	25,517.47	133,661.42	(82.08)	-0.1%
Materials and Supplies		4300	9,038,375.23	15,314,023.79	3,365,905.23	15,375,389.54	(61,365.75)	-0.4%
Noncapitalized Equipment		4400	800,809.77	2,119,447.79	983,255.70	2,674,654.99	(555,207.20)	-26.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,676,672.38	21,908,176.52	5,130,177.93	19,387,405.17	2,520,771.35	11.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	8,777,631.93	10,570,956.89	3,782,876.00	11,461,822.50	(890,865.61)	-8.4%
Travel and Conferences		5200	1,452,187.29	3,057,241.22	244,596.68	2,919,984.32	137,256.90	4.5%
Dues and Memberships		5300	18,500.00	18,500.00	9,205.19	18,500.00	0.00	0.0%
Insurance		5400-5450	2,000.00	2,000.00	1,558.50	2,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,780.00	77,780.00	29,954.75	97,780.00	(20,000.00)	-25.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,953,686.00	4,282,408.27	1,784,064.40	8,061,325.12	(3,778,916.85)	-88.2%
Transfers of Direct Costs		5710	337,708.00	450,804.75	190,049.72	484,489.69	(33,684.94)	-7.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,509,114.75	9,643,767.97	4,569,711.92	10,176,078.33	(532,310.36)	-5.5%
Communications		5900	32,845.70	32,845.70	5,398.87	28,888.93	3,956.77	12.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,161,453.67	28,136,304.80	10,617,416.03	33,250,868.89	(5,114,564.09)	-18.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	19,935.00	18,480.00	26,935.00	(7,000.00)	-35.1%
Land Improvements		6170	0.00	58,118.00	84,457.95	227,365.80	(169,247.80)	-291.2%
Buildings and Improvements of Buildings		6200	4,352,589.00	6,528,653.16	3,624,122.85	6,658,796.65	(130,143.49)	-2.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	995,250.00	1,464,249.45	581,856.56	1,635,735.41	(171,485.96)	-11.7%
Equipment Replacement		6500	95,000.00	95,000.00	55,245.33	351,846.02	(256,846.02)	-270.4%
TOTAL, CAPITAL OUTLAY			5,442,839.00	8,165,955.61	4,364,162.69	8,900,678.88	(734,723.27)	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,021,909.00	1,021,909.00	0.00	1,164,000.00	(142,091.00)	-13.9%
Payments to County Offices		7142	3,500,000.00	3,500,000.00	1,102,611.37	3,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,603,752.00	4,521,909.00	1,102,611.37	4,664,000.00	(142,091.00)	-3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,619,035.67	1,985,093.77	31,846.84	2,051,267.34	(66,173.57)	-3.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,619,035.67	1,985,093.77	31,846.84	2,051,267.34	(66,173.57)	-3.3%
TOTAL, EXPENDITURES			230,140,862.36	254,400,107.46	105,009,107.47	255,385,034.73	(984,927.27)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	98,878,313.62	111,044,134.72	6,751.24	109,362,414.12	(1,681,720.60)	-1.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(13,862.28)	(13,862.28)	New
(e) TOTAL, CONTRIBUTIONS			98,878,313.62	111,044,134.72	6,751.24	109,348,551.84	(1,695,582.88)	-1.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			98,878,313.62	109,844,134.72	(1,193,248.76)	108,148,551.84	1,695,582.88	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	513,078,215.00	516,213,351.00	285,458,976.52	518,516,380.00	2,303,029.00	0.4%
2) Federal Revenue		8100-8299	43,122,827.82	57,604,971.49	16,084,107.15	58,588,527.90	983,556.41	1.7%
3) Other State Revenue		8300-8599	85,103,190.74	86,138,532.07	26,275,698.39	84,710,604.42	(1,427,927.65)	-1.7%
4) Other Local Revenue		8600-8799	4,565,808.98	16,377,972.08	7,378,255.25	18,125,441.27	1,747,469.19	10.7%
5) TOTAL, REVENUES			645,870,042.54	676,334,826.64	335,197,037.31	679,940,953.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	281,183,881.89	283,369,750.99	149,063,410.40	280,917,488.67	2,452,262.32	0.9%
2) Classified Salaries		2000-2999	105,416,781.43	111,125,816.71	59,825,077.05	109,239,973.54	1,885,843.17	1.7%
3) Employee Benefits		3000-3999	184,797,886.24	185,444,222.92	79,811,310.92	183,000,711.59	2,443,511.33	1.3%
4) Books and Supplies		4000-4999	37,739,206.12	47,532,255.43	13,321,374.13	37,825,852.48	9,706,402.95	20.4%
5) Services and Other Operating Expenditures		5000-5999	72,573,620.08	82,175,640.06	36,262,071.11	83,524,383.83	(1,348,743.77)	-1.6%
6) Capital Outlay		6000-6999	6,569,671.00	10,223,547.96	5,006,808.23	10,375,529.87	(151,981.91)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,234,018.44	6,159,103.44	1,903,803.45	6,309,695.44	(150,592.00)	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,344,636.66)	(1,271,073.99)	0.00	(774,331.70)	(496,742.29)	39.1%
9) TOTAL, EXPENDITURES			692,170,428.54	724,759,263.52	345,193,855.29	710,419,303.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,300,386.00)	(48,424,436.88)	(9,996,817.98)	(30,478,350.13)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,224,709.78	6,462,203.57	3,846,855.90	6,461,693.40	510.17	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,224,709.78)	(6,462,203.57)	(3,846,855.90)	(6,461,693.40)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,525,095.78)	(54,886,640.45)	(13,843,673.88)	(36,940,043.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,908,285.55	135,014,631.75		135,014,631.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,908,285.55	135,014,631.75		135,014,631.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,908,285.55	135,014,631.75		135,014,631.75		
2) Ending Balance, June 30 (E + F1e)			68,383,189.77	80,127,991.30		98,074,588.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,507,090.24	16,855,202.72		14,177,436.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,020,632.00	7,241,132.59		8,378,778.41		
Civic Center	0000	9780				96,862.57		
Godinez Rental Fees	0000	9780				66,327.34		
Data Warehouse	0000	9780				166,227.63		
PARS	0000	9780				3,063,720.00		
Walker/Roosevelt Joint Use	0000	9780				150,000.00		
Furniture/equipment for ALA Expansior	0000	9780				253,309.94		
Mental Health & Restorative Practice	0000	9780				117,712.94		
Social Studies Textbook Adoption	0000	9780				4,464,617.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,947,902.77	14,624,429.34		14,337,619.94		
Unassigned/Unappropriated Amount		9790	35,717,564.76	40,217,226.65		59,990,753.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	294,912,969.00	292,621,518.00	174,736,090.75	280,988,117.00	(11,633,401.00)	-4.0%
Education Protection Account State Aid - Current Year		8012	71,528,495.00	78,815,796.00	39,305,028.00	78,815,796.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	558,690.00	558,690.00	277,175.33	554,199.00	(4,491.00)	-0.8%
Timber Yield Tax		8022	13.00	13.00	0.00	0.00	(13.00)	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	100,659,948.00	100,659,948.00	59,411,251.16	106,873,836.00	6,213,888.00	6.2%
Unsecured Roll Taxes		8042	6,353,867.00	6,353,867.00	6,262,967.74	6,432,524.00	78,657.00	1.2%
Prior Years' Taxes		8043	1,106,568.00	1,106,568.00	1,282,085.43	1,314,493.00	207,925.00	18.8%
Supplemental Taxes		8044	7,328,080.00	7,328,080.00	3,563,068.31	7,563,651.00	235,571.00	3.2%
Education Revenue Augmentation Fund (ERAF)		8045	39,138,114.00	36,973,473.00	1,728,769.00	39,878,331.00	2,904,858.00	7.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,518,525.00	14,518,525.00	11,186,212.80	19,976,533.00	5,458,008.00	37.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			536,105,269.00	538,936,478.00	297,752,648.52	542,397,480.00	3,461,002.00	0.6%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	(4,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,027,054.00)	(18,723,127.00)	(8,293,672.00)	(19,881,100.00)	(1,157,973.00)	6.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			513,078,215.00	516,213,351.00	285,458,976.52	518,516,380.00	2,303,029.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,239,026.00	10,239,026.00	0.00	10,239,026.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,460,789.64	1,235,898.85	1,184.01	1,235,898.85	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	14,901,473.18	22,563,279.94	6,577,209.85	22,724,503.05	161,223.11	0.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,738,921.80	2,279,211.19	1,026,985.19	2,278,106.19	(1,105.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	240,092.00	248,096.00	186,505.64	248,096.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,940,290.00	5,225,401.75	2,344,915.75	5,225,401.75	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	3,756,855.10	6,126,707.46	1,856,081.49	5,973,073.46	(153,634.00)	-2.5%
Career and Technical Education	3500-3599	8290	497,637.00	578,046.00	67,713.00	519,771.00	(58,275.00)	-10.1%
All Other Federal Revenue	All Other	8290	7,347,743.10	9,109,304.30	4,023,512.22	10,144,651.60	1,035,347.30	11.4%
TOTAL, FEDERAL REVENUE			43,122,827.82	57,604,971.49	16,084,107.15	58,588,527.90	983,556.41	1.7%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	34,732,798.00	27,187,330.00	15,215,858.35	26,401,225.00	(786,105.00)	-2.9%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	426,392.00	426,392.00	242,160.60	426,392.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,860,782.00	1,859,461.00	1,859,461.00	1,859,461.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,624,516.00	10,363,753.69	2,854,732.37	10,363,753.69	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	8,598,474.20	9,381,635.16	249,505.10	9,381,635.16	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	1,241,038.27	1,228,627.89	1,241,038.27	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	110,000.00	82,500.00	110,000.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,860,228.54	35,568,921.95	4,542,853.08	34,927,099.30	(641,822.65)	-1.8%
TOTAL, OTHER STATE REVENUE			85,103,190.74	86,138,532.07	26,275,698.39	84,710,604.42	(1,427,927.65)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	32,569.73	35,000.00	35,000.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	45,309.00	45,309.00	11,062.73	45,309.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,125,087.00	1,319,787.00	727,963.97	1,419,787.00	100,000.00	7.6%
Interest		8660	500,000.00	1,500,000.00	1,509,453.00	2,520,000.00	1,020,000.00	68.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,654,090.98	5,240,921.08	4,170,531.57	5,833,390.27	592,469.19	11.3%
Tuition		8710	1,145,059.00	8,175,692.00	926,674.25	8,175,692.00	0.00	0.0%
All Other Transfers In		8781-8783	96,263.00	96,263.00	0.00	96,263.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,565,808.98	16,377,972.08	7,378,255.25	18,125,441.27	1,747,469.19	10.7%
TOTAL, REVENUES			645,870,042.54	676,334,826.64	335,197,037.31	679,940,953.59	3,606,126.95	0.5%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	231,284,472.98	232,145,076.20	121,410,610.28	230,764,626.00	1,380,450.20	0.6%
Certificated Pupil Support Salaries		1200	17,616,964.56	17,762,383.68	9,482,124.79	17,734,857.18	27,526.50	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	21,203,787.70	21,536,117.27	12,031,360.02	21,263,005.82	273,111.45	1.3%
Other Certificated Salaries		1900	11,078,656.65	11,926,173.84	6,139,315.31	11,154,999.67	771,174.17	6.5%
TOTAL, CERTIFICATED SALARIES			281,183,881.89	283,369,750.99	149,063,410.40	280,917,488.67	2,452,262.32	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,874,294.80	39,134,022.40	19,530,999.13	37,830,674.26	1,303,348.14	3.3%
Classified Support Salaries		2200	31,433,846.21	31,169,141.98	17,668,961.75	31,137,916.49	31,225.49	0.1%
Classified Supervisors' and Administrators' Salaries		2300	5,732,940.39	6,027,741.80	3,355,479.70	5,949,237.98	78,503.82	1.3%
Clerical, Technical and Office Salaries		2400	25,280,848.76	25,473,289.42	14,167,572.67	25,395,730.66	77,558.76	0.3%
Other Classified Salaries		2900	9,094,851.27	9,321,621.11	5,102,063.80	8,926,414.15	395,206.96	4.2%
TOTAL, CLASSIFIED SALARIES			105,416,781.43	111,125,816.71	59,825,077.05	109,239,973.54	1,885,843.17	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	71,674,887.05	72,904,547.01	20,786,596.45	72,807,048.39	97,498.62	0.1%
PERS		3201-3202	19,832,073.97	19,766,146.15	8,961,233.22	19,518,613.32	247,532.83	1.3%
OASDI/Medicare/Alternative		3301-3302	11,561,667.55	11,923,557.20	5,424,984.34	11,878,528.48	45,028.72	0.4%
Health and Welfare Benefits		3401-3402	60,909,707.85	59,683,311.92	33,577,026.42	58,064,239.60	1,619,072.32	2.7%
Unemployment Insurance		3501-3502	218,056.24	221,418.51	123,834.38	193,221.84	28,196.67	12.7%
Workers' Compensation		3601-3602	5,218,243.38	5,550,314.51	2,712,322.44	5,415,352.37	134,962.14	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	15,383,250.20	15,394,927.62	8,225,313.67	15,123,707.59	271,220.03	1.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			184,797,886.24	185,444,222.92	79,811,310.92	183,000,711.59	2,443,511.33	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	8,000,000.00	8,673,077.98	747,606.10	1,204,199.22	7,468,878.76	86.1%
Books and Other Reference Materials		4200	62,825.00	141,404.34	27,302.28	141,486.42	(82.08)	-0.1%
Materials and Supplies		4300	26,034,255.19	33,273,896.70	9,878,932.40	30,294,694.10	2,979,202.60	9.0%
Noncapitalized Equipment		4400	2,792,125.93	4,593,876.41	1,922,227.85	4,985,472.74	(391,596.33)	-8.5%
Food		4700	850,000.00	850,000.00	745,305.50	1,200,000.00	(350,000.00)	-41.2%
TOTAL, BOOKS AND SUPPLIES			37,739,206.12	47,532,255.43	13,321,374.13	37,825,852.48	9,706,402.95	20.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	23,720,030.14	26,863,880.10	13,153,570.60	27,948,680.45	(1,084,800.35)	-4.0%
Travel and Conferences		5200	2,617,286.11	4,138,345.13	516,185.24	3,879,657.03	258,688.10	6.3%
Dues and Memberships		5300	364,524.64	358,132.45	274,944.78	371,497.45	(13,365.00)	-3.7%
Insurance		5400-5450	3,614,405.20	3,614,405.20	3,001,558.50	3,614,405.20	0.00	0.0%
Operations and Housekeeping Services		5500	9,459,478.25	9,436,620.58	3,820,277.62	7,725,140.93	1,711,479.65	18.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,921,575.85	8,227,463.59	3,545,186.96	12,168,692.20	(3,941,228.61)	-47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(42,627.00)	(12,877.00)	(8,247.18)	(9,239.00)	(3,638.00)	28.3%
Professional/Consulting Services and Operating Expenditures		5800	22,155,284.00	27,785,374.85	11,165,856.83	26,064,999.12	1,720,375.73	6.2%
Communications		5900	1,763,662.89	1,764,295.16	792,737.76	1,760,550.45	3,744.71	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			72,573,620.08	82,175,640.06	36,262,071.11	83,524,383.83	(1,348,743.77)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	20,300.00	21,702.44	18,480.00	28,702.44	(7,000.00)	-32.3%
Land Improvements		6170	7,596.00	86,014.00	85,112.91	325,974.80	(239,960.80)	-279.0%
Buildings and Improvements of Buildings		6200	4,642,525.00	7,244,106.36	3,925,086.07	7,266,828.14	(22,721.78)	-0.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,722,250.00	2,694,725.16	882,631.23	2,330,178.47	364,546.69	13.5%
Equipment Replacement		6500	177,000.00	177,000.00	95,498.02	423,846.02	(246,846.02)	-139.5%
TOTAL, CAPITAL OUTLAY			6,569,671.00	10,223,547.96	5,006,808.23	10,375,529.87	(151,981.91)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,021,909.00	1,021,909.00	0.00	1,164,000.00	(142,091.00)	-13.9%
Payments to County Offices		7142	4,976,658.00	4,983,586.00	1,903,803.45	4,992,087.00	(8,501.00)	-0.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	81,843.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	153,608.44	153,608.44	0.00	153,608.44	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,234,018.44	6,159,103.44	1,903,803.45	6,309,695.44	(150,592.00)	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,344,636.66)	(1,271,073.99)	0.00	(774,331.70)	(496,742.29)	39.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,344,636.66)	(1,271,073.99)	0.00	(774,331.70)	(496,742.29)	39.1%
TOTAL, EXPENDITURES			692,170,428.54	724,759,263.52	345,193,855.29	710,419,303.72	14,339,959.80	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,350,005.90	2,550,005.90	2,550,005.90	2,550,005.90	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,868,703.88	3,906,197.67	1,296,850.00	3,905,687.50	510.17	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,224,709.78	6,462,203.57	3,846,855.90	6,461,693.40	510.17	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(5,224,709.78)	(6,462,203.57)	(3,846,855.90)	(6,461,693.40)	(510.17)	0.0%

Resource	Description	2019-20 Projected Year Totals
5640	Medi-Cal Billing Option	247,466.22
6300	Lottery: Instructional Materials	3,535,382.01
7510	Low-Performing Students Block Grant	597,407.00
8150	Ongoing & Major Maintenance Account (RM.	6,452,580.36
9010	Other Restricted Local	3,344,601.10
Total, Restricted Balance		<u>14,177,436.69</u>

Charter Schools Special Revenue Fund



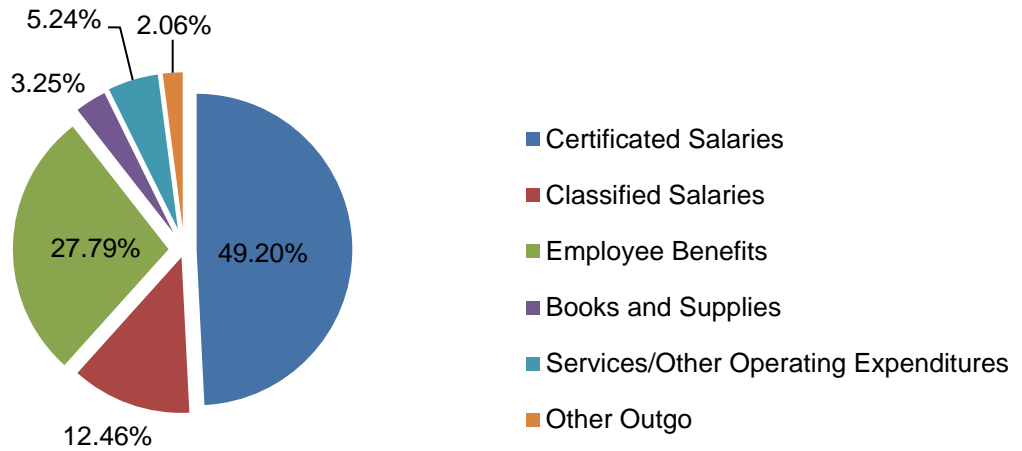
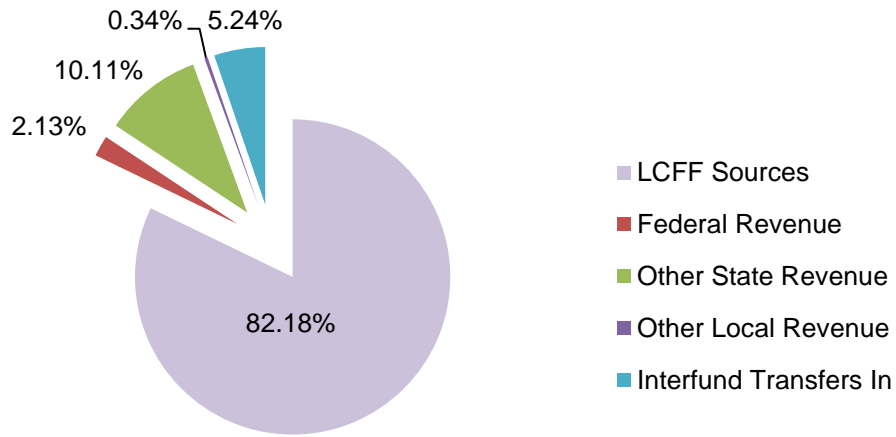
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Charter Schools Special Revenue Fund (09)



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

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



The projected ending fund balance of \$1.38 million is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,727,628.00	3,764,459.00	1,538,512.15	3,741,265.00	(23,194.00)	-0.6%
2) Federal Revenue		8100-8299	54,746.82	96,890.64	31,699.73	96,890.64	0.00	0.0%
3) Other State Revenue		8300-8599	449,392.00	477,410.20	28,803.48	460,168.00	(17,242.20)	-3.6%
4) Other Local Revenue		8600-8799	0.00	6,270.00	10,102.18	15,632.00	9,362.00	149.3%
5) TOTAL, REVENUES			4,231,766.82	4,345,029.84	1,609,117.54	4,313,955.64		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,229,721.18	2,461,856.16	1,148,441.36	2,248,396.12	213,460.04	8.7%
2) Classified Salaries		2000-2999	589,807.15	607,767.09	309,532.90	569,292.39	38,474.70	6.3%
3) Employee Benefits		3000-3999	1,324,103.64	1,387,657.76	557,716.57	1,270,147.54	117,510.22	8.5%
4) Books and Supplies		4000-4999	67,257.65	148,394.39	34,440.77	148,728.31	(333.92)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	107,150.00	240,201.16	83,600.75	239,563.16	638.00	0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,905.17	102,029.05	0.00	93,918.76	8,110.29	7.9%
9) TOTAL, EXPENDITURES			4,322,944.79	4,947,905.61	2,133,732.35	4,570,046.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,177.97)	(602,875.77)	(524,614.81)	(256,090.64)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	201,697.48	239,191.27	0.00	238,681.10	(510.17)	-0.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			201,697.48	239,191.27	0.00	238,681.10		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			110,519.51	(363,684.50)	(524,614.81)	(17,409.54)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,542,583.07	1,395,732.24		1,395,732.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,542,583.07	1,395,732.24		1,395,732.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,542,583.07	1,395,732.24		1,395,732.24		
2) Ending Balance, June 30 (E + F1e)			1,653,102.58	1,032,047.74		1,378,322.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			63,740.97	78,920.13		80,183.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,589,361.61	953,127.61		1,298,138.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,601,585.00	2,661,832.00	1,503,508.15	2,586,738.00	(75,094.00)	-2.8%
Education Protection Account State Aid - Current Year		8012	68,926.00	70,191.00	35,004.00	70,191.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,057,117.00	1,032,436.00	0.00	1,084,336.00	51,900.00	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,727,628.00	3,764,459.00	1,538,512.15	3,741,265.00	(23,194.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	54,746.82	96,890.64	31,699.73	96,890.64	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,746.82	96,890.64	31,699.73	96,890.64	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,020.00	7,010.00	7,010.00	7,010.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	74,460.00	74,460.00	21,793.48	75,723.80	1,263.80	1.7%
After School Education and Safety (ASES)	6010	8590	163,800.00	177,559.20	0.00	177,559.20	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	204,112.00	218,381.00	0.00	199,875.00	(18,506.00)	-8.5%
TOTAL, OTHER STATE REVENUE			449,392.00	477,410.20	28,803.48	460,168.00	(17,242.20)	-3.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	6,050.00	9,882.18	15,050.00	9,000.00	148.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	220.00	220.00	582.00	362.00	164.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	6,270.00	10,102.18	15,632.00	9,362.00	149.3%
TOTAL, REVENUES			4,231,766.82	4,345,029.84	1,609,117.54	4,313,955.64		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,788,560.66	1,974,357.44	1,015,264.63	1,955,309.04	19,048.40	1.0%
Certificated Pupil Support Salaries		1200	64,343.63	63,423.63	38,280.10	65,623.02	(2,199.39)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	249,961.66	314,340.67	84,103.00	174,481.24	139,859.43	44.5%
Other Certificated Salaries		1900	126,855.23	109,734.42	10,793.63	52,982.82	56,751.60	51.7%
TOTAL, CERTIFICATED SALARIES			2,229,721.18	2,461,856.16	1,148,441.36	2,248,396.12	213,460.04	8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	114,520.00	130,330.37	70,004.43	131,124.08	(793.71)	-0.6%
Classified Support Salaries		2200	116,787.24	116,496.00	68,150.00	118,825.92	(2,329.92)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	8,646.00	8,742.64	5,089.79	8,732.54	10.10	0.1%
Clerical, Technical and Office Salaries		2400	290,399.26	296,020.92	135,717.54	257,604.82	38,416.10	13.0%
Other Classified Salaries		2900	59,454.65	56,177.16	30,571.14	53,005.03	3,172.13	5.6%
TOTAL, CLASSIFIED SALARIES			589,807.15	607,767.09	309,532.90	569,292.39	38,474.70	6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	576,977.64	628,641.29	189,058.77	574,717.25	53,924.04	8.6%
PERS		3201-3202	107,609.85	119,239.81	59,738.98	106,456.26	12,783.55	10.7%
OASDI/Medicare/Alternative		3301-3302	73,176.52	80,779.15	39,829.24	73,812.71	6,966.44	8.6%
Health and Welfare Benefits		3401-3402	409,326.05	389,488.59	192,685.14	363,943.85	25,544.74	6.6%
Unemployment Insurance		3501-3502	1,410.57	1,533.62	716.47	1,400.33	133.29	8.7%
Workers' Compensation		3601-3602	38,345.02	41,899.86	19,223.96	39,200.36	2,699.50	6.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	117,257.99	126,075.44	56,464.01	110,616.78	15,458.66	12.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,324,103.64	1,387,657.76	557,716.57	1,270,147.54	117,510.22	8.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,257.65	88,869.92	9,963.42	89,203.84	(333.92)	-0.4%
Noncapitalized Equipment		4400	0.00	59,524.47	24,477.35	59,524.47	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,257.65	148,394.39	34,440.77	148,728.31	(333.92)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,000.00	6,000.00	2,783.66	6,000.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.00	5,000.00	1,000.00	16.7%
Dues and Memberships		5300	10,000.00	10,000.00	2,110.00	10,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	72,857.67	0.00	72,857.67	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	925.00	0.00	925.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,650.00	33,500.00	27,696.28	33,862.00	(362.00)	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	79,500.00	103,009.60	51,010.81	103,009.60	0.00	0.0%
Communications		5900	0.00	7,908.89	0.00	7,908.89	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,150.00	240,201.16	83,600.75	239,563.16	638.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	4,905.17	102,029.05	0.00	93,918.76	8,110.29	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,905.17	102,029.05	0.00	93,918.76	8,110.29	7.9%
TOTAL, EXPENDITURES			4,322,944.79	4,947,905.61	2,133,732.35	4,570,046.28		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	201,697.48	239,191.27	0.00	238,681.10	(510.17)	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			201,697.48	239,191.27	0.00	238,681.10	(510.17)	-0.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			201,697.48	239,191.27	0.00	238,681.10		

Resource	Description	2019/20 Projected Year Totals
6300	Lottery: Instructional Materials	77,138.30
9010	Other Restricted Local	3,045.63
Total, Restricted Balance		<u>80,183.93</u>

Child Development Fund

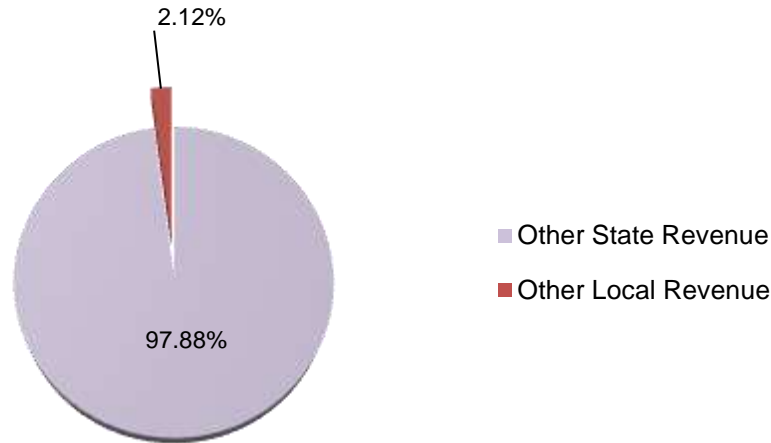


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

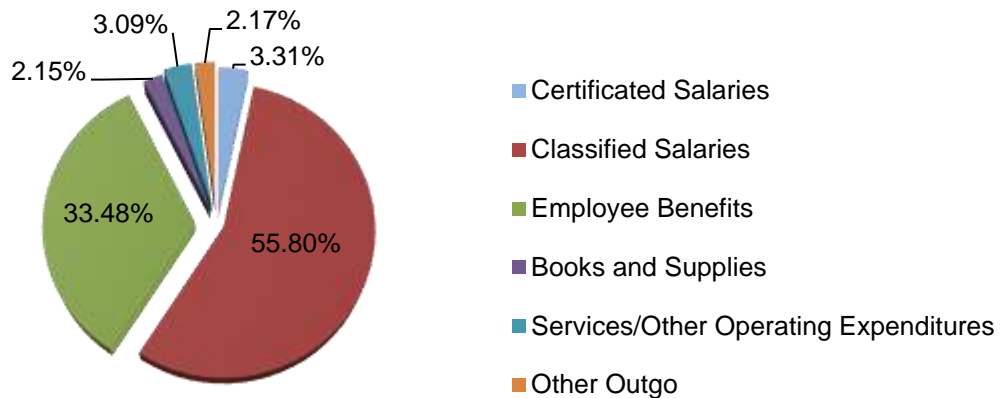
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$9.25 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (92.58%). Total projected expenditures are \$9.22 million.



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

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2020 (or later).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,535,721.27	9,119,890.17	6,487,951.00	9,054,861.29	(65,028.88)	-0.7%
4) Other Local Revenue		8600-8799	120,000.00	120,000.00	96,405.57	196,200.00	76,200.00	63.5%
5) TOTAL, REVENUES			8,655,721.27	9,239,890.17	6,584,356.57	9,251,061.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,729,743.32	363,240.63	181,022.34	304,889.56	58,351.07	16.1%
2) Classified Salaries		2000-2999	1,280,173.00	4,967,914.06	2,663,716.36	5,142,101.74	(174,187.68)	-3.5%
3) Employee Benefits		3000-3999	2,939,524.16	3,209,275.74	1,487,637.96	3,085,397.77	123,877.97	3.9%
4) Books and Supplies		4000-4999	238,557.00	214,701.13	69,079.67	198,236.57	16,464.56	7.7%
5) Services and Other Operating Expenditures		5000-5999	245,150.00	249,549.00	121,410.18	284,549.00	(35,000.00)	-14.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	187,573.79	200,209.61	0.00	200,886.65	(677.04)	-0.3%
9) TOTAL, EXPENDITURES			8,620,721.27	9,204,890.17	4,522,866.51	9,216,061.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			35,000.00	35,000.00	2,061,490.06	35,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,000.00	35,000.00	2,061,490.06	35,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	490,260.07	394,474.36	394,474.36	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				490,260.07	394,474.36	394,474.36		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				490,260.07	394,474.36	394,474.36		
2) Ending Balance, June 30 (E + F1e)				525,260.07	429,474.36	429,474.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Items			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	525,260.07	429,474.36	429,474.36		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	8,039,113.27	8,598,754.17	6,487,951.00	8,532,540.29	(66,213.88)	-0.8%
All Other State Revenue	All Other	8590	496,608.00	521,136.00	0.00	522,321.00	1,185.00	0.2%
TOTAL, OTHER STATE REVENUE			8,535,721.27	9,119,890.17	6,487,951.00	9,054,861.29	(65,028.88)	-0.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	9,161.01	48,200.00	(21,800.00)	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	50,000.00	50,000.00	87,244.56	148,000.00	98,000.00	196.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,000.00	120,000.00	96,405.57	196,200.00	76,200.00	63.5%
TOTAL, REVENUES			8,655,721.27	9,239,890.17	6,584,356.57	9,251,061.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,437,451.00	58,336.11	2,499.23	0.00	58,336.11	100.0%
Certificated Pupil Support Salaries		1200	59,529.96	71,786.33	42,546.22	71,786.34	(0.01)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,599.00	111,874.18	65,251.20	111,859.20	14.98	0.0%
Other Certificated Salaries		1900	122,163.36	121,244.01	70,725.69	121,244.02	(0.01)	0.0%
TOTAL, CERTIFICATED SALARIES			3,729,743.32	363,240.63	181,022.34	304,889.56	58,351.07	16.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	688,487.00	4,317,961.47	2,302,141.95	4,503,547.96	(185,586.49)	-4.3%
Classified Support Salaries		2200	49,161.00	52,504.30	23,803.57	52,131.55	372.75	0.7%
Classified Supervisors' and Administrators' Salaries		2300	114,456.00	209,885.60	118,253.10	202,719.60	7,166.00	3.4%
Clerical, Technical and Office Salaries		2400	171,227.00	171,093.69	95,246.65	162,418.01	8,675.68	5.1%
Other Classified Salaries		2900	256,842.00	216,469.00	124,271.09	221,284.62	(4,815.62)	-2.2%
TOTAL, CLASSIFIED SALARIES			1,280,173.00	4,967,914.06	2,663,716.36	5,142,101.74	(174,187.68)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	778,975.96	863,875.30	293,688.64	866,303.90	(2,428.60)	-0.3%
PERS		3201-3202	445,195.00	408,604.62	216,706.11	411,417.21	(2,812.59)	-0.7%
OASDI/Medicare/Alternative		3301-3302	206,843.46	208,403.10	108,788.80	212,248.98	(3,845.88)	-1.8%
Health and Welfare Benefits		3401-3402	1,229,024.00	1,431,908.26	715,643.69	1,293,081.95	138,826.31	9.7%
Unemployment Insurance		3501-3502	2,504.06	1,578.68	1,395.55	2,706.59	(1,127.91)	-71.4%
Workers' Compensation		3601-3602	68,133.94	73,422.82	35,982.20	74,017.40	(594.58)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	208,847.74	221,482.96	115,432.97	225,621.74	(4,138.78)	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,939,524.16	3,209,275.74	1,487,637.96	3,085,397.77	123,877.97	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	222,057.00	198,201.13	62,746.46	181,736.57	16,464.56	8.3%
Noncapitalized Equipment		4400	16,500.00	16,500.00	6,333.21	16,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			238,557.00	214,701.13	69,079.67	198,236.57	16,464.56	7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Travel and Conferences		5200	29,350.00	31,749.00	8,418.97	41,749.00	(10,000.00)	-31.5%
Dues and Memberships		5300	1,500.00	1,500.00	1,050.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	17,648.66	23,500.00	(5,000.00)	-27.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,200.00	6,200.00	545.71	6,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	170,600.00	172,600.00	93,515.27	192,600.00	(20,000.00)	-11.6%
Communications		5900	1,500.00	1,500.00	231.57	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,150.00	249,549.00	121,410.18	284,549.00	(35,000.00)	-14.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	187,573.79	200,209.61	0.00	200,886.65	(677.04)	-0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			187,573.79	200,209.61	0.00	200,886.65	(677.04)	-0.3%
TOTAL, EXPENDITURES			8,620,721.27	9,204,890.17	4,522,866.51	9,216,061.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	429,474.36
Total, Restricted Balance		<u>429,474.36</u>

Cafeteria Special Revenue Fund

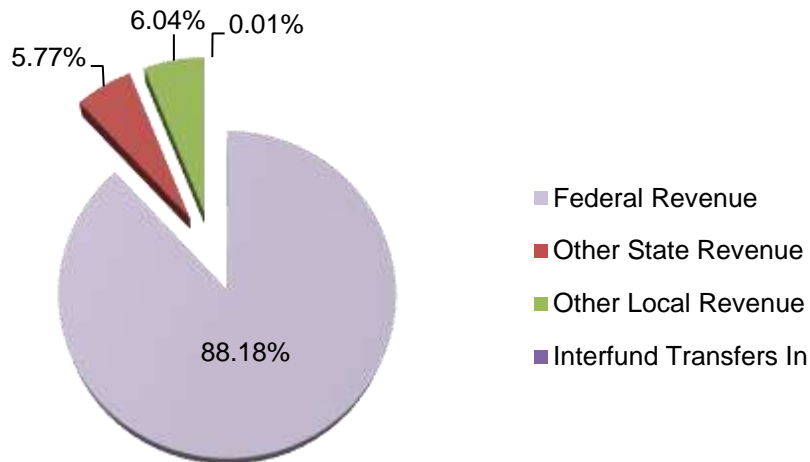


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

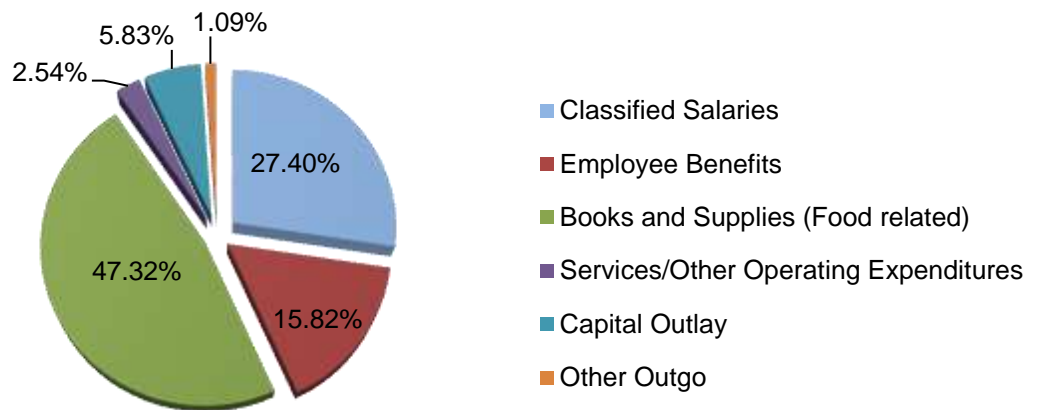
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from Federal reimbursement process (88.18%). Total projected revenue is \$41.16 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Books and Supplies (food related) represent the largest expenditures (47.32%). Total projected expenditures are \$44.01 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$2.85 million more than its anticipated revenue by June 30, 2020 (or later) in conformance with the Budget Agreement with the California Department of Education.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,065,700.00	35,065,700.00	17,033,202.16	36,298,013.00	1,232,313.00	3.5%
3) Other State Revenue		8300-8599	2,305,000.00	2,305,000.00	1,145,025.10	2,369,500.00	64,500.00	2.8%
4) Other Local Revenue		8600-8799	1,862,000.00	1,863,571.00	1,274,314.61	2,488,015.34	624,444.34	33.5%
5) TOTAL, REVENUES			39,232,700.00	39,234,271.00	19,452,541.87	41,155,528.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,512,660.00	12,399,290.00	6,632,995.87	12,060,095.00	339,195.00	2.7%
3) Employee Benefits		3000-3999	7,255,370.00	7,276,942.00	3,901,205.89	6,961,219.00	315,723.00	4.3%
4) Books and Supplies		4000-4999	21,327,600.00	21,327,600.00	11,724,945.37	20,823,413.00	504,187.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	993,700.00	1,119,100.00	533,548.12	1,119,400.00	(300.00)	0.0%
6) Capital Outlay		6000-6999	2,200,000.00	2,837,132.25	192,727.70	2,563,468.25	273,664.00	9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,152,157.70	968,835.33	0.00	479,526.29	489,309.04	50.5%
9) TOTAL, EXPENDITURES			46,441,487.70	45,928,899.58	22,985,422.95	44,007,121.54		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,208,787.70)	(6,694,628.58)	(3,532,881.08)	(2,851,593.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,000.00	6,000.00	0.00	6,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,202,787.70)	(6,688,628.58)	(3,532,881.08)	(2,845,593.20)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,666,564.85	22,037,256.11		22,037,256.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,666,564.85	22,037,256.11		22,037,256.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,666,564.85	22,037,256.11		22,037,256.11		
2) Ending Balance, June 30 (E + F1e)			10,463,777.15	15,348,627.53		19,191,662.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,463,777.15	15,348,627.53		19,191,662.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	32,600,700.00	32,600,700.00	15,901,165.64	33,849,700.00	1,249,000.00	3.8%
Donated Food Commodities		8221	2,465,000.00	2,465,000.00	1,132,036.52	2,448,313.00	(16,687.00)	-0.7%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			35,065,700.00	35,065,700.00	17,033,202.16	36,298,013.00	1,232,313.00	3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,305,000.00	2,305,000.00	1,145,025.10	2,369,500.00	64,500.00	2.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,305,000.00	2,305,000.00	1,145,025.10	2,369,500.00	64,500.00	2.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	2,244.00	10,000.00	(10,000.00)	-50.0%
Food Service Sales		8634	742,000.00	742,000.00	337,287.36	676,000.00	(66,000.00)	-8.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400,000.00	400,000.00	187,462.41	300,000.00	(100,000.00)	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	700,000.00	701,571.00	747,320.84	1,502,015.34	800,444.34	114.1%
TOTAL, OTHER LOCAL REVENUE			1,862,000.00	1,863,571.00	1,274,314.61	2,488,015.34	624,444.34	33.5%
TOTAL, REVENUES			39,232,700.00	39,234,271.00	19,452,541.87	41,155,528.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	10,287,040.00	10,259,025.00	5,524,085.00	10,041,390.00	217,635.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,221,620.00	2,074,165.00	1,072,589.87	1,950,605.00	123,560.00	6.0%
Clerical, Technical and Office Salaries		2400	4,000.00	66,100.00	36,321.00	68,100.00	(2,000.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,512,660.00	12,399,290.00	6,632,995.87	12,060,095.00	339,195.00	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,150,050.00	2,103,725.00	1,156,183.67	2,069,125.00	34,600.00	1.6%
OASDI/Medicare/Alternative		3301-3302	900,840.00	900,735.00	452,751.67	813,860.00	86,875.00	9.6%
Health and Welfare Benefits		3401-3402	3,537,400.00	3,611,502.00	1,971,857.46	3,450,815.00	160,687.00	4.4%
Unemployment Insurance		3501-3502	6,380.00	6,370.00	3,216.36	5,884.00	486.00	7.6%
Workers' Compensation		3601-3602	171,830.00	175,010.00	85,061.23	161,780.00	13,230.00	7.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	488,870.00	479,600.00	232,135.50	459,755.00	19,845.00	4.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,255,370.00	7,276,942.00	3,901,205.89	6,961,219.00	315,723.00	4.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500,000.00	520,000.00	189,030.80	500,000.00	20,000.00	3.8%
Noncapitalized Equipment		4400	300,000.00	280,000.00	25,715.58	280,000.00	0.00	0.0%
Food		4700	20,527,600.00	20,527,600.00	11,510,198.99	20,043,413.00	484,187.00	2.4%
TOTAL, BOOKS AND SUPPLIES			21,327,600.00	21,327,600.00	11,724,945.37	20,823,413.00	504,187.00	2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	55,000.00	182,000.00	68,750.01	162,000.00	20,000.00	11.0%
Travel and Conferences		5200	7,000.00	7,000.00	5,236.95	12,000.00	(5,000.00)	-71.4%
Dues and Memberships		5300	3,000.00	3,000.00	2,805.50	4,000.00	(1,000.00)	-33.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	255,000.00	255,000.00	101,950.91	244,300.00	10,700.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,000.00	520,000.00	315,236.65	550,000.00	(30,000.00)	-5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,700.00	(34,900.00)	(21,785.79)	(39,900.00)	5,000.00	-14.3%
Professional/Consulting Services and Operating Expenditures		5800	147,800.00	186,800.00	61,349.68	186,800.00	0.00	0.0%
Communications		5900	200.00	200.00	4.21	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			993,700.00	1,119,100.00	533,548.12	1,119,400.00	(300.00)	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	658,664.00	85,590.00	663,665.00	(5,001.00)	-0.8%
Equipment		6400	2,200,000.00	2,178,468.25	107,137.70	1,899,803.25	278,665.00	12.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,200,000.00	2,837,132.25	192,727.70	2,563,468.25	273,664.00	9.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,152,157.70	968,835.33	0.00	479,526.29	489,309.04	50.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,152,157.70	968,835.33	0.00	479,526.29	489,309.04	50.5%
TOTAL, EXPENDITURES			46,441,487.70	45,928,899.58	22,985,422.95	44,007,121.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,000.00	6,000.00	0.00	6,000.00		

Resource	Description	2019/20 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	19,191,662.90
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01
Total, Restricted Balance		<u>19,191,662.91</u>

Deferred Maintenance Fund

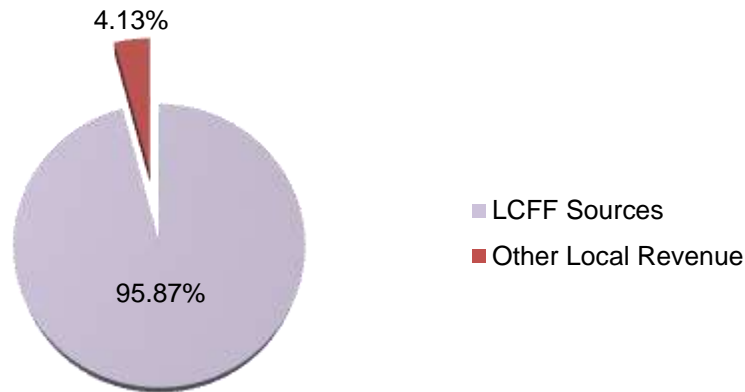


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

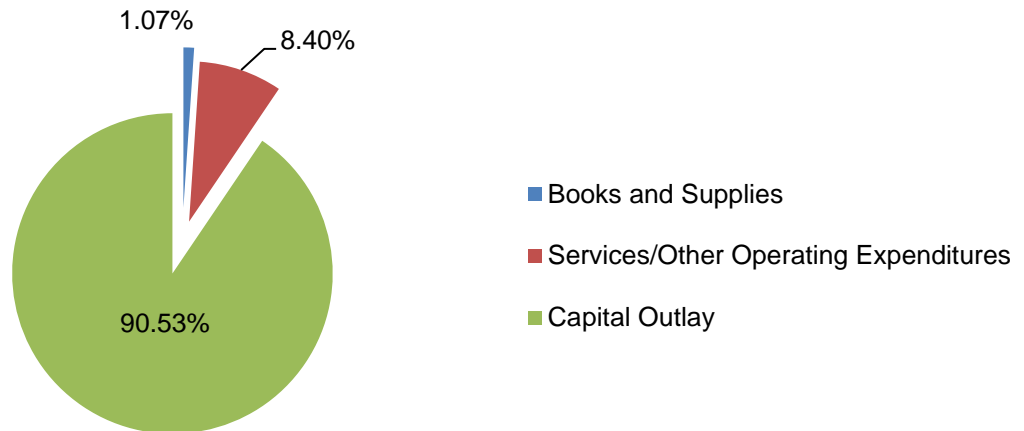
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$4.00 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Capital Outlay represent the largest expenditure (90.53%). Total projected expenditures are \$6.81million.



The projected fund balance of \$4.73 million is reserved for ongoing and major maintenance of school buildings.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	97,221.58	172,221.13	132,221.13	330.6%
5) TOTAL, REVENUES			4,040,000.00	4,040,000.00	4,097,221.58	4,172,221.13		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,000.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,718.00	0.00	1,994.99	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,512,000.00	72,874.59	74,129.28	72,874.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,890,282.00	557,574.78	121,206.08	572,474.78	(14,900.00)	-2.7%
6) Capital Outlay		6000-6999	12,000.00	5,096,705.97	3,180,758.36	6,169,205.97	(1,072,500.00)	-21.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,447,000.00	5,727,155.34	3,378,088.71	6,814,555.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(407,000.00)	(1,687,155.34)	719,132.87	(2,642,334.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(407,000.00)	(1,687,155.34)	719,132.87	(2,642,334.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,787,501.39	7,370,792.83		7,370,792.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,787,501.39	7,370,792.83		7,370,792.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,787,501.39	7,370,792.83		7,370,792.83		
2) Ending Balance, June 30 (E + F1e)			6,380,501.39	5,683,637.49		4,728,458.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,380,501.39	5,683,637.49		4,728,458.62		
Maintenance Projects	0000	9780				4,728,458.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	90,609.45	165,609.00	125,609.00	314.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	6,612.13	6,612.13	6,612.13	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	97,221.58	172,221.13	132,221.13	330.6%
TOTAL, REVENUES			4,040,000.00	4,040,000.00	4,097,221.58	4,172,221.13		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	30,000.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,000.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,295.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	1,999.27	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	408.00	0.00	(4.28)	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,718.00	0.00	1,994.99	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,422,000.00	72,874.59	74,129.28	72,874.59	0.00	0.0%
Noncapitalized Equipment		4400	90,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,512,000.00	72,874.59	74,129.28	72,874.59	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,879,922.00	557,574.78	119,440.75	568,074.78	(10,500.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,360.00	0.00	1,765.33	4,400.00	(4,400.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,890,282.00	557,574.78	121,206.08	572,474.78	(14,900.00)	-2.7%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	382,351.00	382,350.09	382,351.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,714,354.97	2,798,408.27	5,786,854.97	(1,072,500.00)	-22.7%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	12,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,000.00	5,096,705.97	3,180,758.36	6,169,205.97	(1,072,500.00)	-21.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,447,000.00	5,727,155.34	3,378,088.71	6,814,555.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Other than Capital Outlay Projects

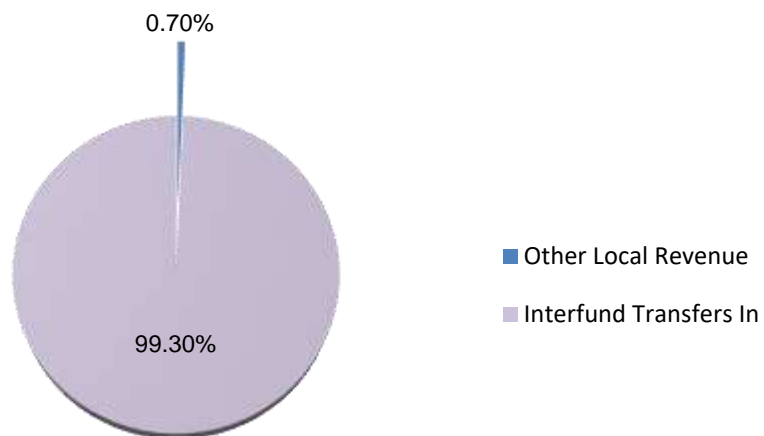


Artwork created by a Santa Ana Unified School District student from Godinez Fundamental High School.

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



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.21 million is reserved for the District's operating systems.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,500.00	8,772.30	8,412.30	4,912.30	140.4%
5) TOTAL, REVENUES			0.00	3,500.00	8,772.30	8,412.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	3,500.00	8,772.30	8,412.30		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,200,000.00	1,200,000.00	1,200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,203,500.00	1,208,772.30	1,208,412.30		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,203,500.00		1,208,412.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,203,500.00		1,208,412.30		
District operating systems	0000	9780				1,208,412.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	3,500.00	8,772.30	8,412.30	4,912.30	140.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	3,500.00	8,772.30	8,412.30	4,912.30	140.4%
TOTAL, REVENUES			0.00	3,500.00	8,772.30	8,412.30		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,200,000.00	1,200,000.00	1,200,000.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Special Reserve Fund for Postemployment Benefits



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

Special Reserve Fund for Postemployment Benefits (20)



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

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

The District projects to have an ending fund balance of \$326 thousand in fiscal year 2019-20.

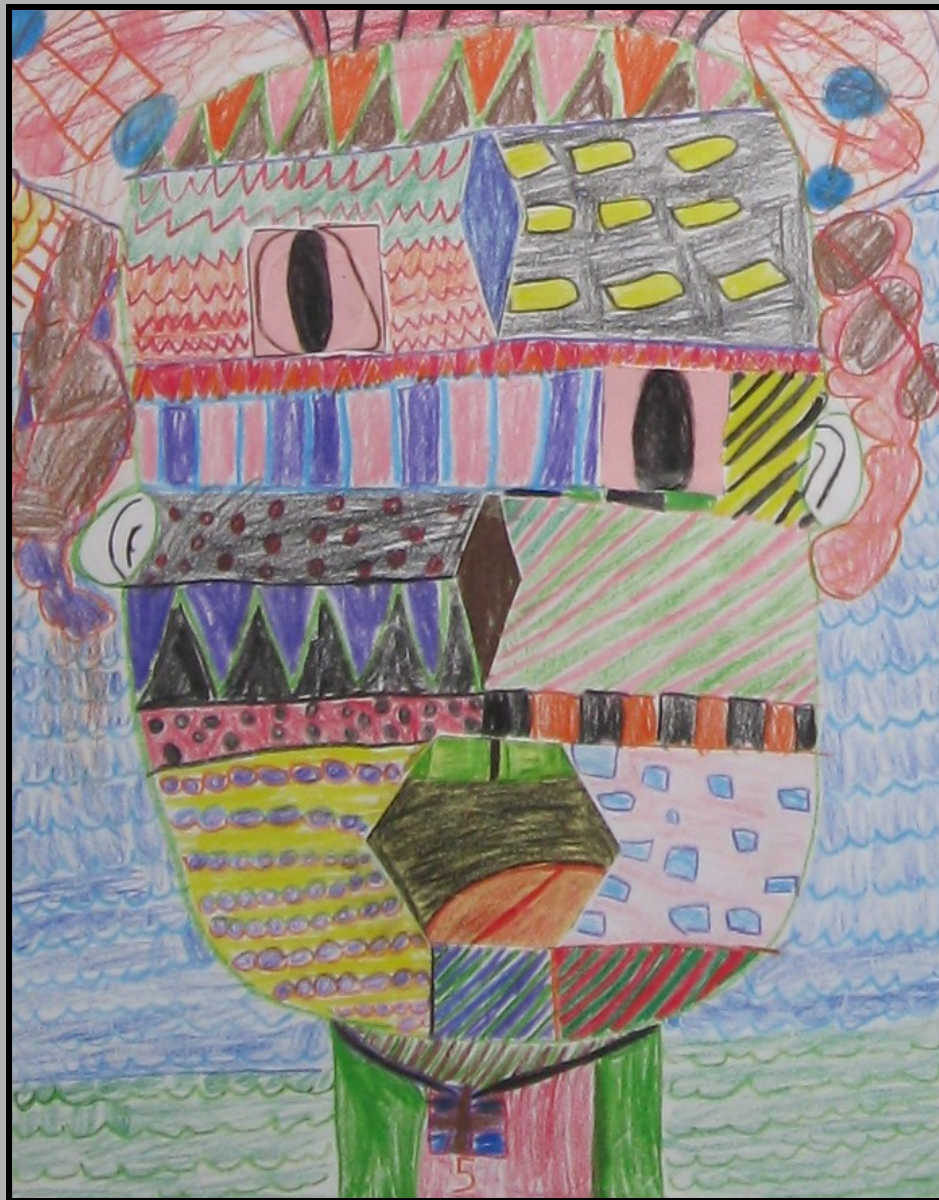
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	3,471.53	6,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,000.00	6,000.00	3,471.53	6,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	6,000.00	3,471.53	6,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	3,471.53	6,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	316,212.87	320,014.75		320,014.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,212.87	320,014.75		320,014.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,212.87	320,014.75		320,014.75		
2) Ending Balance, June 30 (E + F1e)			322,212.87	326,014.75		326,014.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	322,212.87	326,014.75		326,014.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	6,000.00	6,000.00	3,471.53	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	3,471.53	6,000.00	0.00	0.0%
TOTAL, REVENUES			6,000.00	6,000.00	3,471.53	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Building Fund



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

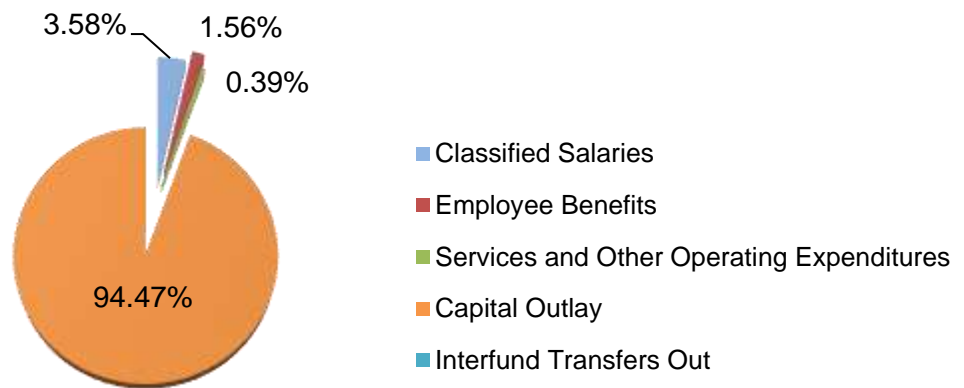
Building Fund (21)

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

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

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2019-20:

Type of project	Location	Budget amount
P2P	Carver elementary school	\$1.12 million
	Jefferson elementary school	\$1.35 million
	Muir elementary school	\$0.76 million
Modernization	Carver elementary school	\$5.94 million
	Washington, Garfield, King, Villa, and Davis	\$2.55 million
Various	Valley and Santa Ana HS, Jackson and Heninger elementary	\$0.82 million



The projected fund balance of \$46.86 million is reserved for the remaining Measure I projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,000.00	600,000.00	661,179.10	1,111,179.00	511,179.00	85.2%
5) TOTAL, REVENUES			600,000.00	600,000.00	661,179.10	1,111,179.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	382,821.00	510,798.00	237,649.47	490,258.02	20,539.98	4.0%
3) Employee Benefits		3000-3999	181,104.00	237,896.25	105,240.19	214,280.11	23,616.14	9.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	23,338.53	35,056.82	53,338.53	(30,000.00)	-128.5%
6) Capital Outlay		6000-6999	17,926,004.00	19,364,339.00	562,356.78	12,950,943.13	6,413,395.87	33.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,489,929.00	20,136,371.78	940,303.26	13,708,819.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,889,929.00)	(19,536,371.78)	(279,124.16)	(12,597,640.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	6.34	6.34	6.34	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(6.34)	(6.34)	(6.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,889,929.00)	(19,536,378.12)	(279,130.50)	(12,597,647.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,373,401.95	59,453,977.92		59,453,977.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,373,401.95	59,453,977.92		59,453,977.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,373,401.95	59,453,977.92		59,453,977.92		
2) Ending Balance, June 30 (E + F1e)			41,483,472.95	39,917,599.80		46,856,330.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	41,483,323.83	39,917,599.80		46,856,330.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	149.12	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
Other		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
Leases and Rentals		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8650	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8660	600,000.00	600,000.00	661,179.10	1,111,179.00	511,179.00	85.2%
All Other Transfers In from All Others		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	661,179.10	1,111,179.00	511,179.00	85.2%
TOTAL, REVENUES			600,000.00	600,000.00	661,179.10	1,111,179.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	327,807.00	410,034.00	199,026.41	397,526.41	12,507.59	3.1%
Clerical, Technical and Office Salaries		2400	55,014.00	100,764.00	38,623.06	92,731.61	8,032.39	8.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			382,821.00	510,798.00	237,649.47	490,258.02	20,539.98	4.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	79,245.00	100,340.10	46,866.84	96,685.57	3,654.53	3.6%
OASDI/Medicare/Alternative		3301-3302	29,259.00	38,807.51	17,933.17	37,317.19	1,490.32	3.8%
Health and Welfare Benefits		3401-3402	50,542.00	69,322.10	27,003.79	52,050.87	17,271.23	24.9%
Unemployment Insurance		3501-3502	194.00	254.07	117.22	243.91	10.16	4.0%
Workers' Compensation		3601-3602	5,209.00	7,039.78	2,993.51	6,667.52	372.26	5.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	16,655.00	22,132.69	10,325.66	21,315.05	817.64	3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,104.00	237,896.25	105,240.19	214,280.11	23,616.14	9.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	23,338.53	35,056.82	53,338.53	(30,000.00)	-128.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	23,338.53	35,056.82	53,338.53	(30,000.00)	-128.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	86,500.00	(86,500.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,926,004.00	19,364,339.00	562,356.78	12,864,443.13	6,499,895.87	33.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,926,004.00	19,364,339.00	562,356.78	12,950,943.13	6,413,395.87	33.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			18,489,929.00	20,136,371.78	940,303.26	13,708,819.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	6.34	6.34	6.34	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	6.34	6.34	6.34	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(6.34)	(6.34)	(6.34)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	46,856,330.79
Total, Restricted Balance		<u>46,856,330.79</u>

Capital Facilities Fund



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

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$6.72 million.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,804,587.05	6,722,746.30	4,688,969.54	6,722,746.30	0.00	0.0%
5) TOTAL, REVENUES			6,804,587.05	6,722,746.30	4,688,969.54	6,722,746.30		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,275.00	2,275.00	351.22	2,275.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,571.00	479.00	30.44	479.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,000.00	431,000.00	60,285.48	431,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,775,925.00	7,101,563.46	4,000,801.34	7,492,279.46	(390,716.00)	-5.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,907,771.00	7,535,317.46	4,061,468.48	7,926,033.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,896,816.05	(812,571.16)	627,501.06	(1,203,287.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,556,701.53	1,556,701.53	1,556,701.53	1,556,701.53	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,556,701.53)	(1,556,701.53)	(1,556,701.53)	(1,556,701.53)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,340,114.52	(2,369,272.69)	(929,200.47)	(2,759,988.69)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,776,302.90	17,335,574.96		17,335,574.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,776,302.90	17,335,574.96		17,335,574.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,776,302.90	17,335,574.96		17,335,574.96		
2) Ending Balance, June 30 (E + F1e)			19,116,417.42	14,966,302.27		14,575,586.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,777,754.42	6,585,952.92		6,348,572.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,338,663.00	8,380,349.35		8,227,013.35		
Developer Fees	0000	9780				8,202,701.35		
City of Santa Ana Redevelopment	0000	9780				24,312.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,350,426.00	4,350,426.00	2,594,045.30	4,350,426.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	191,546.01	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	1,881,057.93	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	104,161.05	22,320.30	22,320.30	22,320.30	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,804,587.05	6,722,746.30	4,688,969.54	6,722,746.30	0.00	0.0%
TOTAL, REVENUES			6,804,587.05	6,722,746.30	4,688,969.54	6,722,746.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	5,275.00	2,275.00	351.22	2,275.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,275.00	2,275.00	351.22	2,275.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,092.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	404.00	404.00	25.49	404.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	3.00	0.17	3.00	0.00	0.0%
Workers' Compensation		3601-3602	72.00	72.00	4.78	72.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,571.00	479.00	30.44	479.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	21,000.00	460.11	21,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	125,000.00	410,000.00	59,825.37	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,000.00	431,000.00	60,285.48	431,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,000.00	9,500.00	14,857.35	105,498.00	(95,998.00)	-1010.5%
Land Improvements		6170	85,000.00	39,120.04	39,120.04	39,120.04	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,686,925.00	7,052,943.42	3,946,823.95	7,347,661.42	(294,718.00)	-4.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,775,925.00	7,101,563.46	4,000,801.34	7,492,279.46	(390,716.00)	-5.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			3,907,771.00	7,535,317.46	4,061,468.48	7,926,033.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,556,701.53	1,556,701.53	1,556,701.53	1,556,701.53	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,556,701.53	1,556,701.53	1,556,701.53	1,556,701.53	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,556,701.53)	(1,556,701.53)	(1,556,701.53)	(1,556,701.53)		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	6,348,572.92
Total, Restricted Balance		<u>6,348,572.92</u>

County Schools Facilities Fund



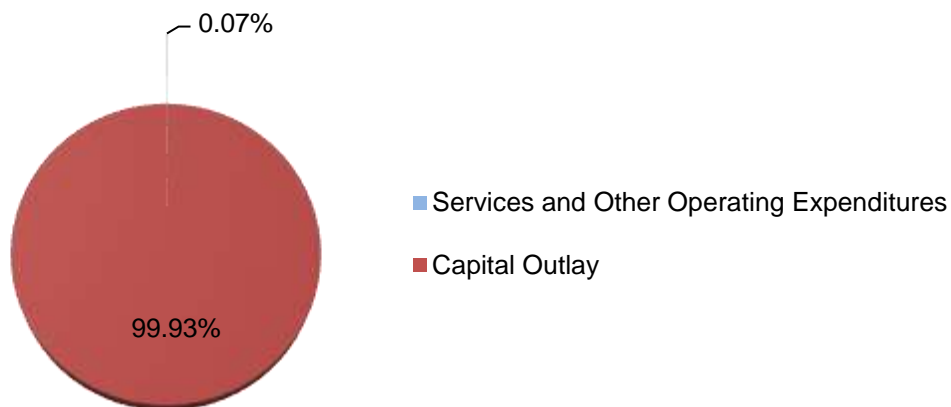
Artwork created by a Santa Ana Unified School District Student.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. Of the projected expenditures of \$24.20 million,

- \$17.26 million is for the P2P project at Muir Fundamental Elementary;
- \$6.92 million is allocated for P2P and modernization projects at Carver Elementary;
- \$0.02 million is budgeted for interest and costs.



The projected fund balance of approximately \$1.08 million is reserved for future legally restricted projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	(125,621.50)	(2,841,369.50)	(2,841,369.50)	(2,715,748.00)	2161.8%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	251,308.52	550,000.00	0.00	0.0%
5) TOTAL, REVENUES			550,000.00	424,378.50	(2,590,060.98)	(2,291,369.50)		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,000.00	58,000.00	6,705.49	18,000.00	40,000.00	69.0%
6) Capital Outlay		6000-6999	11,327,000.00	24,721,689.79	13,988,652.66	24,179,357.41	542,332.38	2.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,385,000.00	24,779,689.79	13,995,358.15	24,197,357.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,835,000.00)	(24,355,311.29)	(16,585,419.13)	(26,488,726.91)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	2,715,748.00	2,715,748.00	2,715,748.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	2,715,748.00	2,715,748.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,835,000.00)	(24,355,311.29)	(13,869,671.13)	(23,772,978.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,139,036.83	24,856,865.37		24,856,865.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,139,036.83	24,856,865.37		24,856,865.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,139,036.83	24,856,865.37		24,856,865.37		
2) Ending Balance, June 30 (E + F1e)			16,304,036.83	501,554.08		1,083,886.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16,303,950.07	501,554.08		1,083,886.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	86.76	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	(125,621.50)	(2,841,369.50)	(2,841,369.50)	(2,715,748.00)	2161.8%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	(125,621.50)	(2,841,369.50)	(2,841,369.50)	(2,715,748.00)	2161.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	251,308.52	550,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	550,000.00	251,308.52	550,000.00	0.00	0.0%
TOTAL, REVENUES			550,000.00	424,378.50	(2,590,060.98)	(2,291,369.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	58,000.00	58,000.00	6,705.49	18,000.00	40,000.00	69.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,000.00	58,000.00	6,705.49	18,000.00	40,000.00	69.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,327,000.00	24,721,689.79	13,988,652.66	24,179,357.41	542,332.38	2.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,327,000.00	24,721,689.79	13,988,652.66	24,179,357.41	542,332.38	2.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,385,000.00	24,779,689.79	13,995,358.15	24,197,357.41		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	2,715,748.00	2,715,748.00	2,715,748.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	2,715,748.00	2,715,748.00	2,715,748.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	2,715,748.00	2,715,748.00		

Resource	Description	2019/20 Projected Year Totals
7710	State School Facilities Projects	1,083,886.46
Total, Restricted Balance		<u>1,083,886.46</u>

Special Reserve Fund for Capital Outlay Projects



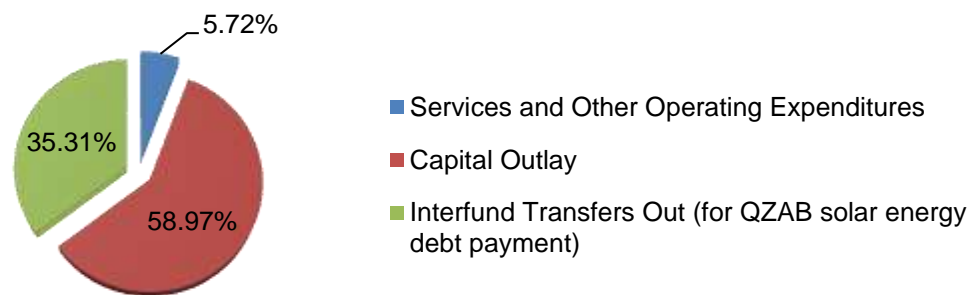
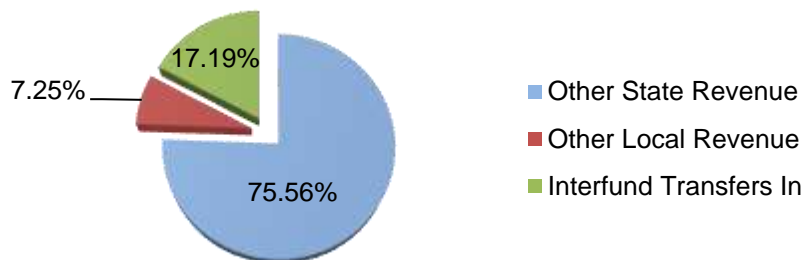
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Special Reserve Fund for Capital Outlay Projects (40)



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

Funding Source	Funded Projects
Special Reserve Fund	\$0.42 million is for Facilities Consulting Contracts. \$0.12 million is for Valley high school Calsafe project
QZAB Solar	\$1.44 million is allocated to service QZAB Solar debt; and \$75K is budgeted for a contract with SunPower.
California Solar Initiative Rebate	\$0.71 million is allocated to fund architectural services at Washington, Garfield, Carver, and King Elementary School.
Emergency Repair Program	\$0.25 million is for facilities consultant contracts; \$0.14 million is reserved for ongoing facilities projects; \$0.82 million is allocated to fund projects at Heninger, Mitchell, Pio Pico, Santa Ana, Villa, Century, Valley, and Walker schools.
Kitchen Remodeling	\$0.11 million is for the Hop Shop renovation and \$2.95 million is budgeted for the kitchen project at Saddleback high school.



The projected fund balance of approximately \$8.28 million is reserved for legal restricted projects (\$0.85 million), future capital outlay projects (\$1.39 million), QZAB Solar Energy debt payments (\$3.08 million), and California Solar Initiative projects (\$2.96 million).

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,500,000.00	5,937,252.67	5,937,252.67	5,937,252.67	0.00	0.0%
4) Other Local Revenue		8600-8799	450,000.00	450,000.00	189,620.76	570,000.00	120,000.00	26.7%
5) TOTAL, REVENUES			6,950,000.00	6,387,252.67	6,126,873.43	6,507,252.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	183,000.00	653,623.00	215,439.57	673,623.00	(20,000.00)	-3.1%
6) Capital Outlay		6000-6999	8,130,500.00	9,287,829.62	1,556,947.46	6,946,691.62	2,341,138.00	25.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,313,500.00	9,941,452.62	1,772,387.03	7,620,314.62		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,363,500.00)	(3,554,199.95)	4,354,486.40	(1,113,061.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,350,005.90	1,350,005.90	1,350,005.90	1,350,005.90	0.00	0.0%
b) Transfers Out		7600-7629	1,448,705.00	1,448,705.00	4,159,453.00	4,159,453.00	(2,710,748.00)	-187.1%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,699.10)	(98,699.10)	(2,809,447.10)	(2,809,447.10)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,462,199.10)	(3,652,899.05)	1,545,039.30	(3,922,509.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,341,089.18	12,202,550.14		12,202,550.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,341,089.18	12,202,550.14		12,202,550.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,341,089.18	12,202,550.14		12,202,550.14		
2) Ending Balance, June 30 (E + F1e)			7,878,890.08	8,549,651.09		8,280,041.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	214,432.83	966,629.00		848,859.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,664,457.25	7,583,022.09		7,431,182.09		
Future Capital Projects	0000	9780				1,391,852.45		
QZAB Solar Energy	0000	9780				3,078,908.13		
California Solar Initiative	0000	9780				2,960,421.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,500,000.00	5,937,252.67	5,937,252.67	5,937,252.67	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,500,000.00	5,937,252.67	5,937,252.67	5,937,252.67	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	189,620.76	450,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	120,000.00	120,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,000.00	450,000.00	189,620.76	570,000.00	120,000.00	26.7%
TOTAL, REVENUES			6,950,000.00	6,387,252.67	6,126,873.43	6,507,252.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,000.00	75,623.00	30,661.30	75,623.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,000.00	578,000.00	184,778.27	598,000.00	(20,000.00)	-3.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			183,000.00	653,623.00	215,439.57	673,623.00	(20,000.00)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	13,000.00	13,000.00	0.00	0.00	13,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,117,500.00	9,274,829.62	1,556,947.46	6,946,691.62	2,328,138.00	25.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,130,500.00	9,287,829.62	1,556,947.46	6,946,691.62	2,341,138.00	25.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			8,313,500.00	9,941,452.62	1,772,387.03	7,620,314.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,350,005.90	1,350,005.90	1,350,005.90	1,350,005.90	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,350,005.90	1,350,005.90	1,350,005.90	1,350,005.90	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,448,705.00	1,448,705.00	4,159,453.00	4,159,453.00	(2,710,748.00)	-187.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,448,705.00	1,448,705.00	4,159,453.00	4,159,453.00	(2,710,748.00)	-187.1%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(98,699.10)	(98,699.10)	(2,809,447.10)	(2,809,447.10)		

Resource	Description	2019/20 Projected Year Totals
6225	Emergency Repair Program, Williams Case	0.00
9010	Other Restricted Local	848,859.00
Total, Restricted Balance		<u>848,859.00</u>

Capital Project Fund for
Blended Component Units



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

Capital Project Fund for Blended Component Units (49)



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

The projected fund balance of \$0.60 million is reserved for legally restricted future facility projects.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	308,000.00	386,450.08	386,450.08	78,450.08	25.5%
5) TOTAL, REVENUES			8,000.00	308,000.00	386,450.08	386,450.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,180.00	106,331.56	60,647.51	108,488.32	(2,156.76)	-2.0%
3) Employee Benefits		3000-3999	44,123.00	48,246.65	26,811.16	45,735.97	2,510.68	5.2%
4) Books and Supplies		4000-4999	0.00	978.00	855.53	978.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,600.00	111,130.00	26,714.42	124,130.00	(13,000.00)	-11.7%
6) Capital Outlay		6000-6999	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,903.00	316,686.21	115,028.62	329,332.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,903.00)	(8,686.21)	271,421.46	57,117.79		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	6.34	6.34	6.34	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	6.34	6.34	6.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,903.00)	(8,679.87)	271,427.80	57,124.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	542,884.26	546,331.36		546,331.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			542,884.26	546,331.36		546,331.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			542,884.26	546,331.36		546,331.36		
2) Ending Balance, June 30 (E + F1e)			413,981.26	537,651.49		603,455.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	412,269.05	537,651.49		603,455.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,712.21	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	8,355.74	8,355.74	355.74	4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	300,000.00	378,094.34	378,094.34	78,094.34	26.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	308,000.00	386,450.08	386,450.08	78,450.08	25.5%
TOTAL, REVENUES			8,000.00	308,000.00	386,450.08	386,450.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	10,000.00	1,176.88	10,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,180.00	95,331.56	58,998.32	97,488.32	(2,156.76)	-2.3%
Clerical, Technical and Office Salaries		2400	0.00	1,000.00	472.31	1,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,180.00	106,331.56	60,647.51	108,488.32	(2,156.76)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,254.00	21,836.58	11,635.05	19,225.67	2,610.91	12.0%
OASDI/Medicare/Alternative		3301-3302	6,747.00	8,134.87	4,578.18	8,253.53	(118.66)	-1.5%
Health and Welfare Benefits		3401-3402	14,041.00	12,783.70	7,487.80	12,759.82	23.88	0.2%
Unemployment Insurance		3501-3502	45.00	53.67	29.92	54.43	(0.76)	-1.4%
Workers' Compensation		3601-3602	1,200.00	1,419.48	736.19	1,424.18	(4.70)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,836.00	4,018.35	2,344.02	4,018.34	0.01	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,123.00	48,246.65	26,811.16	45,735.97	2,510.68	5.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	978.00	855.53	978.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	978.00	855.53	978.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,600.00	111,130.00	26,714.42	124,130.00	(13,000.00)	-11.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,600.00	111,130.00	26,714.42	124,130.00	(13,000.00)	-11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			136,903.00	316,686.21	115,028.62	329,332.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	6.34	6.34	6.34	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	6.34	6.34	6.34	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	6.34	6.34	6.34		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	603,455.49
Total, Restricted Balance		<u>603,455.49</u>

Bond Interest and Redemption Fund

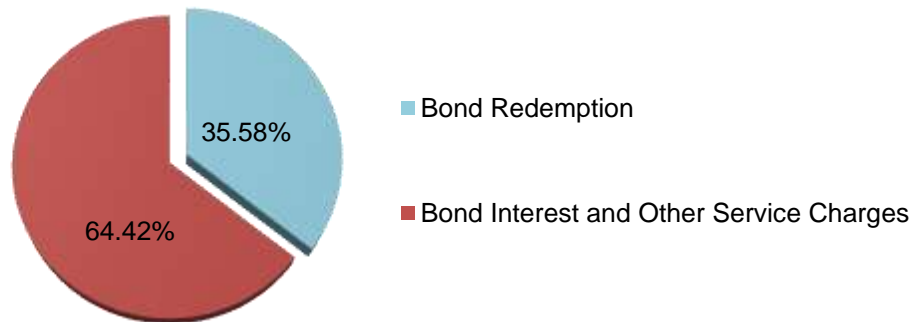
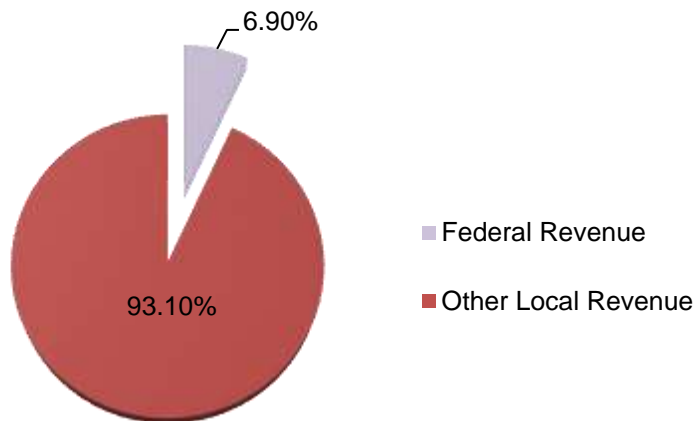


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditures are \$20.78 million and \$20.58 million, respectively.



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.00	1,433,066.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,342,477.00	19,342,477.00	0.00	19,342,477.00	0.00	0.0%
5) TOTAL, REVENUES			20,775,543.00	20,775,543.00	0.00	20,775,543.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,581,283.00	20,581,283.00	0.00	20,581,283.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,581,283.00	20,581,283.00	0.00	20,581,283.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			194,260.00	194,260.00	0.00	194,260.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			194,260.00	194,260.00	0.00	194,260.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,277,123.00	29,379,862.00		29,379,862.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,277,123.00	29,379,862.00		29,379,862.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,277,123.00	29,379,862.00		29,379,862.00		
2) Ending Balance, June 30 (E + F1e)			24,471,383.00	29,574,122.00		29,574,122.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,471,383.00	29,574,122.00		29,574,122.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.00	1,433,066.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.00	1,433,066.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	18,370,016.00	18,370,016.00	0.00	18,370,016.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	313,573.00	313,573.00	0.00	313,573.00	0.00	0.0%
Supplemental Taxes		8614	493,627.00	493,627.00	0.00	493,627.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	165,261.00	165,261.00	0.00	165,261.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,342,477.00	19,342,477.00	0.00	19,342,477.00	0.00	0.0%
TOTAL, REVENUES			20,775,543.00	20,775,543.00	0.00	20,775,543.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,322,365.00	7,322,365.00	0.00	7,322,365.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	13,258,918.00	13,258,918.00	0.00	13,258,918.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,581,283.00	20,581,283.00	0.00	20,581,283.00	0.00	0.0%
TOTAL, EXPENDITURES			20,581,283.00	20,581,283.00	0.00	20,581,283.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
5810	Other Restricted Federal	0.00
9010	Other Restricted Local	29,574,122.00
Total, Restricted Balance		<u>29,574,122.00</u>

Debt Service Fund



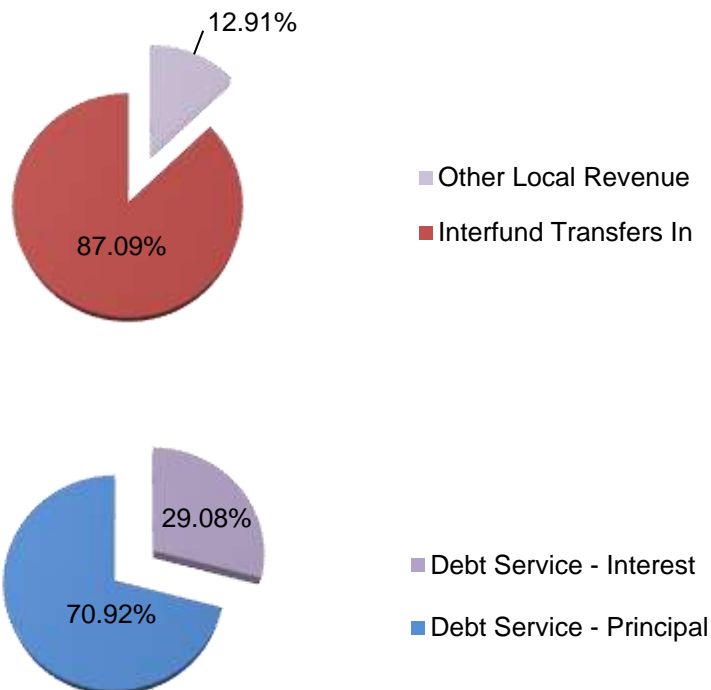
Artwork created by a Santa Ana Unified School District student from Lincoln Elementary School.

Debt Service Fund (56)



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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	985,469.00	985,469.00	449,737.62	988,670.98	3,201.98	0.3%
5) TOTAL, REVENUES			985,469.00	985,469.00	449,737.62	988,670.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,522,381.93	7,522,381.93	3,669,979.66	7,517,381.93	5,000.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,522,381.93	7,522,381.93	3,669,979.66	7,517,381.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,536,912.93)	(6,536,912.93)	(3,220,242.04)	(6,528,710.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,672,412.93	6,672,412.93	4,297,256.53	6,667,412.93	(5,000.00)	-0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,672,412.93	6,672,412.93	4,297,256.53	6,667,412.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,500.00	135,500.00	1,077,014.49	138,701.98		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,172,163.98	4,332,009.29		4,332,009.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,172,163.98	4,332,009.29		4,332,009.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,172,163.98	4,332,009.29		4,332,009.29		
2) Ending Balance, June 30 (E + F1e)			4,307,663.98	4,467,509.29		4,470,711.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,271,743.12	4,437,506.11		4,437,506.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,920.86	30,003.18		33,205.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	135,500.00	135,500.00	6,201.98	138,701.98	3,201.98	2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	849,969.00	849,969.00	443,535.64	849,969.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			985,469.00	985,469.00	449,737.62	988,670.98	3,201.98	0.3%
TOTAL, REVENUES			985,469.00	985,469.00	449,737.62	988,670.98		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	2,186,252.36	2,186,252.36	1,114,006.49	2,186,252.36	0.00	0.0%
Other Debt Service - Principal		7439	5,336,129.57	5,336,129.57	2,555,973.17	5,331,129.57	5,000.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,522,381.93	7,522,381.93	3,669,979.66	7,517,381.93	5,000.00	0.1%
TOTAL, EXPENDITURES			7,522,381.93	7,522,381.93	3,669,979.66	7,517,381.93		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	6,672,412.93	6,672,412.93	4,297,256.53	6,667,412.93	(5,000.00)	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			6,672,412.93	6,672,412.93	4,297,256.53	6,667,412.93	(5,000.00)	-0.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,672,412.93	6,672,412.93	4,297,256.53	6,667,412.93		

Resource	Description	2019/20 Projected Year Totals
9010	Other Restricted Local	4,437,506.11
Total, Restricted Balance		<u>4,437,506.11</u>

Self-Insurance Fund



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

Self-Insurance Fund (67)

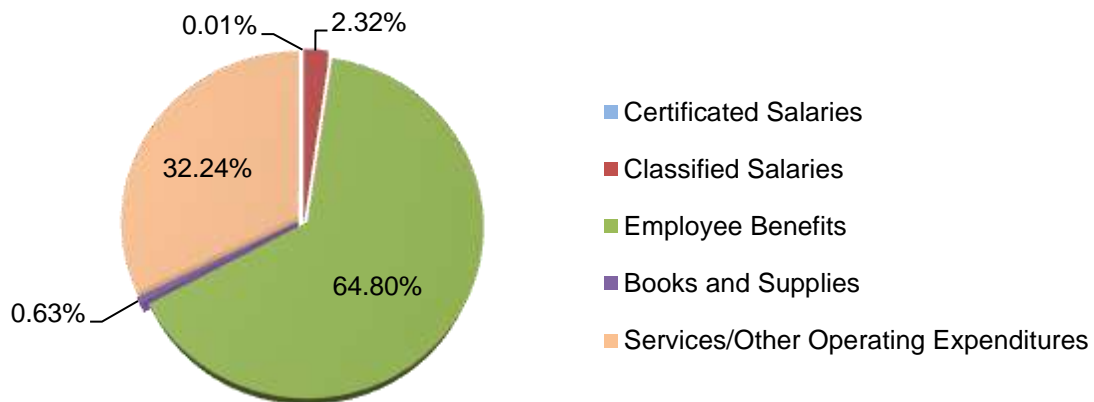


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

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

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

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	265.00	0.00	369.00	104.00	39.2%
4) Other Local Revenue		8600-8799	25,642,520.67	26,035,778.32	15,005,350.20	26,085,979.50	50,201.18	0.2%
5) TOTAL, REVENUES			25,642,520.67	26,036,043.32	15,005,350.20	26,086,348.50		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	2,915.69	1,459.49	2,615.69	300.00	10.3%
2) Classified Salaries		2000-2999	574,311.00	569,503.21	335,227.32	581,490.46	(11,987.25)	-2.1%
3) Employee Benefits		3000-3999	16,897,247.04	16,515,473.83	2,765,396.22	16,214,006.54	301,467.29	1.8%
4) Books and Supplies		4000-4999	59,234.00	163,180.59	54,363.63	156,468.43	6,712.16	4.1%
5) Services and Other Operating Expenses		5000-5999	8,149,462.26	8,059,462.26	6,338,489.15	8,066,090.29	(6,628.03)	-0.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			25,680,254.30	25,310,535.58	9,494,935.81	25,020,671.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,733.63)	725,507.74	5,510,414.39	1,065,677.09		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(37,733.63)	725,507.74	5,510,414.39	1,065,677.09		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	21,437,975.32	29,519,664.48		29,519,664.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,437,975.32	29,519,664.48		29,519,664.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,437,975.32	29,519,664.48		29,519,664.48		
2) Ending Net Position, June 30 (E + F1e)			21,400,241.69	30,245,172.22		30,585,341.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	21,400,241.69	30,245,172.22		30,585,341.57		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	265.00	0.00	369.00	104.00	39.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	265.00	0.00	369.00	104.00	39.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	275,000.00	275,000.00	467,074.76	775,783.00	500,783.00	182.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	25,367,520.67	25,743,413.44	14,517,095.50	25,288,883.33	(454,530.11)	-1.8%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	17,364.88	21,179.94	21,313.17	3,948.29	22.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,642,520.67	26,035,778.32	15,005,350.20	26,085,979.50	50,201.18	0.2%
TOTAL, REVENUES			25,642,520.67	26,036,043.32	15,005,350.20	26,086,348.50		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	2,915.69	1,459.49	2,615.69	300.00	10.3%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	2,915.69	1,459.49	2,615.69	300.00	10.3%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	916.25	1,869.49	1,869.49	(953.24)	-104.0%
Classified Supervisors' and Administrators' Salaries		2300	209,190.00	208,802.96	122,149.12	208,669.92	133.04	0.1%
Clerical, Technical and Office Salaries		2400	365,121.00	359,784.00	211,208.71	370,621.08	(10,837.08)	-3.0%
Other Classified Salaries		2900	0.00	0.00	0.00	329.97	(329.97)	New
TOTAL, CLASSIFIED SALARIES			574,311.00	569,503.21	335,227.32	581,490.46	(11,987.25)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	763.58	494.34	1,061.04	(297.46)	-39.0%
PERS		3201-3202	118,882.00	112,654.72	65,823.14	114,323.54	(1,668.82)	-1.5%
OASDI/Medicare/Alternative		3301-3302	43,935.00	43,609.68	24,079.70	43,083.32	526.36	1.2%
Health and Welfare Benefits		3401-3402	446,607.00	48,965.17	(3,444,089.63)	49,156.99	(191.82)	-0.4%
Unemployment Insurance		3501-3502	287.00	286.46	165.77	290.47	(4.01)	-1.4%
Workers' Compensation		3601-3602	7,812.00	7,702.55	4,105.23	7,721.70	(19.15)	-0.2%
OPEB, Allocated		3701-3702	16,251,823.26	16,273,839.54	6,150,285.48	15,970,242.60	303,596.94	1.9%
OPEB, Active Employees		3751-3752	24,982.00	24,733.35	14,532.19	25,208.10	(474.75)	-1.9%
Other Employee Benefits		3901-3902	2,918.78	2,918.78	(50,000.00)	2,918.78	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			16,897,247.04	16,515,473.83	2,765,396.22	16,214,006.54	301,467.29	1.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	39,000.00	59,446.59	25,568.94	49,604.43	9,842.16	16.6%
Noncapitalized Equipment		4400	20,234.00	103,734.00	28,794.69	106,864.00	(3,130.00)	-3.0%
TOTAL, BOOKS AND SUPPLIES			59,234.00	163,180.59	54,363.63	156,468.43	6,712.16	4.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,753.00	3,753.00	350.00	3,753.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,800,000.00	3,755,000.00	3,519,556.13	3,718,684.00	36,316.00	1.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,893.20	80,893.20	25,989.54	81,341.49	(448.29)	-0.6%
Transfers of Direct Costs - Interfund		5750	5,077.00	8,077.00	1,790.98	9,077.00	(1,000.00)	-12.4%
Professional/Consulting Services and Operating Expenditures		5800	4,259,239.06	4,211,239.06	2,790,765.50	4,252,734.80	(41,495.74)	-1.0%
Communications		5900	500.00	500.00	37.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,149,462.26	8,059,462.26	6,338,489.15	8,066,090.29	(6,628.03)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			25,680,254.30	25,310,535.58	9,494,935.81	25,020,671.41		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Retiree Benefit Fund



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

Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	146.92	267.00	67.00	33.5%
5) TOTAL, REVENUES			200.00	200.00	146.92	267.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	300.00	300.00	3.94	300.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			300.00	300.00	3.94	300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100.00)	(100.00)	142.98	(33.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(100.00)	(100.00)	142.98	(33.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	50,012,729.20	50,013,178.63		50,013,178.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,012,729.20	50,013,178.63		50,013,178.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,012,729.20	50,013,178.63		50,013,178.63		
2) Ending Net Position, June 30 (E + F1e)			50,012,629.20	50,013,078.63		50,013,145.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	50,012,629.20	50,013,078.63		50,013,145.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	200.00	200.00	146.92	267.00	67.00	33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	146.92	267.00	67.00	33.5%
TOTAL, REVENUES			200.00	200.00	146.92	267.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	300.00	300.00	3.94	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			300.00	300.00	3.94	300.00	0.00	0.0%
TOTAL, EXPENSES			300.00	300.00	3.94	300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2019/20 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Supplemental Information



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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	44,951.24	45,023.20	43,766.34	45,049.82	26.62	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	44,951.24	45,023.20	43,766.34	45,049.82	26.62	0%
5. District Funded County Program ADA						
a. County Community Schools	74.18	74.32	74.32	74.32	0.00	0%
b. Special Education-Special Day Class	41.90	41.89	41.89	41.89	0.00	0%
c. Special Education-NPS/LCI	5.14	5.14	5.14	5.14	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	121.22	121.35	121.35	121.35	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	45,072.46	45,144.55	43,887.69	45,171.17	26.62	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	350.04	347.16	343.16	343.16	(4.00)	-1%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	350.04	347.16	343.16	343.16	(4.00)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	350.04	347.16	343.16	343.16	(4.00)	-1%

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 20,042,209.21
- 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) 557,027,574.01

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.60%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	26,944,802.65
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,240,271.79
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	84,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	198,078.58
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,339,133.29
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)	35,806,286.31
9. Carry-Forward Adjustment (Part IV, Line F)	3,792,231.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	39,598,517.49

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	437,543,990.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	79,816,242.50
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	43,542,562.97
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,521,199.58
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	394,716.52
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)	2,901,051.12
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)	652,237.39
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	62,636,791.51
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)	8,997,674.64
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	40,802,127.00
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)	684,808,593.98

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)	5.23%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.78%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>35,806,286.31</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(16,194,976.61)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.31%) times Part III, Line B18); zero if negative	<u>3,792,231.18</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.31%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.31%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,792,231.18</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>3,792,231.18</u>

Approved indirect cost rate: 2.31%
Highest rate used in any program: 2.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,634,945.68	476,188.81	2.31%
01	3060	399,586.55	9,230.45	2.31%
01	3110	88,147.00	2,036.00	2.31%
01	3182	372,943.95	8,615.05	2.31%
01	3310	9,075,790.14	209,650.75	2.31%
01	3315	344,953.57	7,968.43	2.31%
01	3327	557,186.97	12,871.02	2.31%
01	3345	6,282.01	145.11	2.31%
01	3385	281,050.36	6,492.26	2.31%
01	3395	14,499.78	334.95	2.31%
01	3410	430,882.02	9,953.37	2.31%
01	3550	352,863.21	8,151.14	2.31%
01	4035	2,226,670.69	51,435.50	2.31%
01	4124	2,166,095.63	50,036.80	2.31%
01	4127	2,494,512.01	57,622.52	2.31%
01	4201	242,494.38	5,601.62	2.31%
01	4203	5,107,420.34	117,981.41	2.31%
01	5630	244,355.45	5,644.55	2.31%
01	5640	2,484,098.16	57,382.67	2.31%
01	5810	1,465,649.15	22,354.37	1.53%
01	6010	11,334,975.58	261,906.63	2.31%
01	6385	94,809.89	2,190.11	2.31%
01	6387	1,049,658.86	24,247.12	2.31%
01	6510	496,905.54	11,478.52	2.31%
01	6512	1,445,838.07	33,398.86	2.31%
01	6515	13,070.08	301.92	2.31%
01	6520	354,664.94	8,192.76	2.31%
01	7220	256,858.87	5,933.44	2.31%
01	7311	22,852.66	527.85	2.31%
01	7370	104,516.75	2,416.00	2.31%
01	7810	448,728.37	10,365.63	2.31%
01	8150	24,122,809.48	557,236.90	2.31%
01	9010	4,871,433.70	13,374.82	0.27%
09	3010	94,703.00	2,187.64	2.31%
09	6010	173,550.19	4,009.01	2.31%
09	7311	1,072.23	24.77	2.31%
09	7510	9,764.44	225.56	2.31%
12	6052	19,548.43	451.57	2.31%
12	6105	8,497,449.21	196,291.08	2.31%
12	6127	179,394.00	4,144.00	2.31%
13	5310	37,125,555.79	394,597.50	1.06%
13	5320	3,676,571.21	84,928.79	2.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	518,516,380.00	-1.10%	512,815,908.00	-0.94%	507,988,861.00
2. Federal Revenues	8100-8299	1,750,223.08	-91.72%	145,000.00	0.00%	145,000.00
3. Other State Revenues	8300-8599	14,632,356.74	-28.26%	10,496,993.00	-2.11%	10,275,849.00
4. Other Local Revenues	8600-8799	12,408,780.73	-72.90%	3,362,799.72	-2.86%	3,266,536.72
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	25,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(109,348,551.84)	7.87%	(117,958,992.27)	1.51%	(119,735,670.59)
6. Total (Sum lines A1 thru A5c)		437,959,188.71	-0.94%	433,861,708.45	-7.36%	401,940,576.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				214,036,553.88		212,838,795.56
b. Step & Column Adjustment				1,550,164.47		1,561,790.70
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,747,922.79)		(36,610.52)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	214,036,553.88	-0.56%	212,838,795.56	0.72%	214,363,975.74
2. Classified Salaries						
a. Base Salaries				62,782,753.12		62,683,742.22
b. Step & Column Adjustment				183,223.57		185,515.92
c. Cost-of-Living Adjustment						
d. Other Adjustments				(282,234.47)		(255,465.53)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,782,753.12	-0.16%	62,683,742.22	-0.11%	62,613,792.61
3. Employee Benefits	3000-3999	109,208,052.35	-4.41%	104,391,710.27	3.10%	107,626,994.06
4. Books and Supplies	4000-4999	18,438,447.31	8.50%	20,006,286.66	-3.67%	19,272,357.59
5. Services and Other Operating Expenditures	5000-5999	50,273,514.94	-6.74%	46,883,545.53	0.22%	46,988,841.66
6. Capital Outlay	6000-6999	1,474,850.99	-14.19%	1,265,517.32	2.89%	1,302,090.77
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,645,695.44	-7.26%	1,526,256.00	2.71%	1,567,618.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,825,599.04)	67.48%	(4,732,379.67)	-0.55%	(4,706,299.98)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,261,693.40	2.29%	5,382,160.68	2.24%	5,502,661.31
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(42,000,000.00)
11. Total (Sum lines B1 thru B10)		460,295,962.39	-2.18%	450,245,634.57	-8.38%	412,532,031.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,336,773.68)		(16,383,926.12)		(10,591,455.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		106,233,925.21		83,897,151.53		67,513,225.41
2. Ending Fund Balance (Sum lines C and D1)		83,897,151.53		67,513,225.41		56,921,769.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		
2. Other Commitments	9760	0.00		0.00		
d. Assigned	9780	8,378,778.41		2,623,932.85		1,617,645.85
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,337,619.94		13,789,687.42		12,932,122.21
2. Unassigned/Unappropriated	9790	59,990,753.18		49,909,605.14		41,182,001.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		83,897,151.53		67,513,225.41		56,921,769.78

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,337,619.94		13,789,687.42		12,932,122.21
c. Unassigned/Unappropriated	9790	59,990,753.18		49,909,605.14		41,182,001.72
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		74,328,373.12		63,699,292.56		54,114,123.93
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to salaries are mainly due to resources that are expiring this fiscal year. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	56,838,304.82	-21.51%	44,613,402.39	0.00%	44,615,606.51
3. Other State Revenues	8300-8599	70,078,247.68	-7.64%	64,724,618.10	-1.57%	63,706,692.20
4. Other Local Revenues	8600-8799	5,716,660.54	-31.26%	3,929,426.35	-13.05%	3,416,770.97
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	109,348,551.84	7.87%	117,958,992.27	1.51%	119,735,670.59
6. Total (Sum lines A1 thru A5c)		241,981,764.88	-4.44%	231,226,439.11	0.11%	231,474,740.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,880,934.79		63,954,864.38
b. Step & Column Adjustment				429,554.54		429,731.32
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,355,624.95)		(43,528.81)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,880,934.79	-4.38%	63,954,864.38	0.60%	64,341,066.89
2. Classified Salaries						
a. Base Salaries				46,457,220.42		49,946,038.78
b. Step & Column Adjustment				111,419.01		111,697.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,377,399.35		(6,501.09)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,457,220.42	7.51%	49,946,038.78	0.21%	50,051,235.25
3. Employee Benefits	3000-3999	73,792,659.24	-1.54%	72,657,316.76	2.78%	74,674,702.05
4. Books and Supplies	4000-4999	19,387,405.17	-21.08%	15,301,485.77	-25.86%	11,344,279.68
5. Services and Other Operating Expenditures	5000-5999	33,250,868.89	-19.33%	26,823,806.59	-13.68%	23,153,650.41
6. Capital Outlay	6000-6999	8,900,678.88	-70.67%	2,610,297.55	-0.77%	2,590,297.55
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,664,000.00	0.00%	4,664,000.00	0.00%	4,664,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,051,267.34	59.95%	3,280,926.74	-0.79%	3,254,847.05
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,200,000.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		256,585,034.73	-6.76%	239,238,736.57	-2.16%	234,074,078.88
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,603,269.85)		(8,012,297.46)		(2,599,338.61)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,780,706.54		14,177,436.69		6,165,139.23
2. Ending Fund Balance (Sum lines C and D1)		14,177,436.69		6,165,139.23		3,565,800.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	14,177,436.69		6,165,139.23		3,565,800.62
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,177,436.69		6,165,139.23		3,565,800.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reductions to salaries are mainly due to resources that are expiring this fiscal year. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	518,516,380.00	-1.10%	512,815,908.00	-0.94%	507,988,861.00
2. Federal Revenues	8100-8299	58,588,527.90	-23.61%	44,758,402.39	0.00%	44,760,606.51
3. Other State Revenues	8300-8599	84,710,604.42	-11.20%	75,221,611.10	-1.65%	73,982,541.20
4. Other Local Revenues	8600-8799	18,125,441.27	-59.77%	7,292,226.07	-8.35%	6,683,307.69
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	25,000,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		679,940,953.59	-2.18%	665,088,147.56	-4.76%	633,415,316.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				280,917,488.67		276,793,659.94
b. Step & Column Adjustment				1,979,719.01		1,991,522.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,103,547.74)		(80,139.33)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	280,917,488.67	-1.47%	276,793,659.94	0.69%	278,705,042.63
2. Classified Salaries						
a. Base Salaries				109,239,973.54		112,629,781.00
b. Step & Column Adjustment				294,642.58		297,213.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,095,164.88		(261,966.62)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	109,239,973.54	3.10%	112,629,781.00	0.03%	112,665,027.86
3. Employee Benefits	3000-3999	183,000,711.59	-3.25%	177,049,027.03	2.97%	182,301,696.11
4. Books and Supplies	4000-4999	37,825,852.48	-6.66%	35,307,772.43	-13.29%	30,616,637.27
5. Services and Other Operating Expenditures	5000-5999	83,524,383.83	-11.75%	73,707,352.12	-4.84%	70,142,492.07
6. Capital Outlay	6000-6999	10,375,529.87	-62.64%	3,875,814.87	0.43%	3,892,388.32
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,309,695.44	-1.89%	6,190,256.00	0.67%	6,231,618.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(774,331.70)	87.45%	(1,451,452.93)	0.00%	(1,451,452.93)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,461,693.40	-16.71%	5,382,160.68	2.24%	5,502,661.31
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(42,000,000.00)
11. Total (Sum lines B1 thru B10)		716,880,997.12	-3.82%	689,484,371.14	-6.22%	646,606,110.64
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(36,940,043.53)		(24,396,223.58)		(13,190,794.24)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		135,014,631.75		98,074,588.22		73,678,364.64
2. Ending Fund Balance (Sum lines C and D1)		98,074,588.22		73,678,364.64		60,487,570.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	14,177,436.69		6,165,139.23		3,565,800.62
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	8,378,778.41		2,623,932.85		1,617,645.85
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,337,619.94		13,789,687.42		12,932,122.21
2. Unassigned/Unappropriated	9790	59,990,753.18		49,909,605.14		41,182,001.72
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		98,074,588.22		73,678,364.64		60,487,570.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,337,619.94		13,789,687.42		12,932,122.21
c. Unassigned/Unappropriated	9790	59,990,753.18		49,909,605.14		41,182,001.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		74,328,373.12		63,699,292.56		54,114,123.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.37%		9.24%		8.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		43,766.34		42,460.79		41,045.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		716,880,997.12		689,484,371.14		646,606,110.64
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		716,880,997.12		689,484,371.14		646,606,110.64
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,337,619.94		13,789,687.42		12,932,122.21
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		14,337,619.94		13,789,687.42		12,932,122.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cash Flow Projections as of 1/31/2020 for Fiscal Year 2019-2020

	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Projected February	Projected March	Projected April	Projected May	Projected June	Total
A. BEGINNING CASH															
			148,618,804	140,653,838	110,824,371	117,884,798	89,856,129	90,989,211	171,338,625	130,792,856	142,374,599	147,773,289	154,594,157	128,978,843	
B. RECEIPTS															
	8010-8099	518,516,380	19,896,545	14,843,149	50,898,011	23,716,378	45,549,673	96,893,063	33,572,158	46,611,481	46,611,481	46,611,481	46,611,481	46,611,481	518,516,380
	LCHF Sources														
	8100-8299	58,588,528	35,631	4,404,829	325,209	1,512,389	2,333,343	1,210,641	6,262,020	8,500,884	8,500,884	8,500,884	8,500,884	8,500,884	58,588,528
	Federal Revenue														
	8300-8599	84,710,604	1,405,274	2,273,811	4,907,354	3,817,104	4,389,955	6,689,707	2,793,494	11,686,981	11,686,981	11,686,981	11,686,981	11,686,981	84,710,604
	Other State Revenue														
	8600-8799	18,125,441	137,966	1,522,742	532,737	1,553,558	2,043,421	1,037,006	550,805	2,149,437	2,149,437	2,149,437	2,149,437	2,149,437	18,125,441
	Other Local Revenue														
	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interfund Transfers/Contributions														
	8930-8979	679,940,954	21,565,437	23,044,575	56,663,311	30,599,429	54,315,393	105,830,416	43,178,476	68,948,783	68,948,783	68,948,783	68,948,783	68,948,783	679,940,954
	All Other Financing Sources														
TOTAL RECEIPTS															
			3,434,936	23,111,774	23,793,244	24,376,925	25,049,364	631,508	48,665,660	25,058,066	24,915,986	24,581,709	26,139,031	31,159,287	280,917,489
C. DISBURSEMENTS															
	1000-1999	280,917,489	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)	(886,796)
	Classified Salaries														
	2000-2999	109,239,974	5,510,278	9,193,974	12,866,047	13,263,849	13,381,739	8,715,262	19,962,864	13,766,208	19,320,841	21,151,558	25,148,121	23,802,672	183,000,712
	Employee Benefits														
	3000-3999	183,000,712	84,785	1,385,946	1,519,060	3,978,685	2,069,973	2,515,791	1,767,133	1,935,096	1,954,398	1,720,494	8,659,771	10,234,721	37,825,852
	Books and Supplies														
	4000-4999	37,825,852	4,366,300	5,569,300	6,030,786	5,766,658	5,199,514	3,924,159	5,405,005	4,272,942	4,315,563	3,799,074	19,121,896	15,752,838	83,524,364
	Services & Other Operating														
	5000-5999	83,524,364	(16,394)	322,072	154,285	3,582,863	189,509	447,599	357,875	470,510	860,199	487,839	1,609,984	1,940,190	10,375,530
	Capital Outlay														
	6000-6599	10,375,530	72,836	72,836	131,104	637,193	348,582	316,004	325,249	710,624	1,870,296	678,337	(766,793)	1,139,096	5,535,364
	Other Outgo														
	7000-7499	5,535,364	2,496,850	-	-	-	1,350,006	-	-	2,370,156	6,000	-	-	238,681	6,461,693
	Interfund Transfers Out														
	7600-7629	6,461,693	-	-	-	-	-	-	-	-	-	-	-	-	-
	All Other Financing Uses														
	7630-7699	716,880,997	9,483,244	47,663,377	52,520,973	60,947,953	57,182,128	25,997,171	95,245,865	57,367,040	63,550,093	62,127,916	94,564,096	90,231,140	716,880,997
TOTAL DISBURSEMENTS															
			3,434,936	23,111,774	23,793,244	24,376,925	25,049,364	631,508	48,665,660	25,058,066	24,915,986	24,581,709	26,139,031	31,159,287	280,917,489
D. Balance Sheet Items															
Assets and Deferred Outflows															
	9111-9199	985,177	(193,416)	689,731	(120,607)	(288,889)	(14,319)	(294,558)	(136,312)	-	-	-	-	-	-
	Cash Not in Treasury														
	9200-9299	23,891,092	10,189,752	1,736,944	3,545,458	1,792,344	4,053,420	945,170	160,801	-	-	-	-	-	-
	Accounts Receivable														
	9310	4,874,150	1,954,791	2,569,359	(500,000)	850,000	-	-	-	-	-	-	-	-	-
	Due From Other Funds														
	9320-9321	1,747,662	(111,301)	(86,617)	3,105	(19,840)	(12,629)	(121,725)	14,631	-	-	-	-	-	-
	Stores														
	9330	87,653	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prepaid Expenditures														
	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Current Assets														
	9360	-	(1,029,629)	(1,153,774)	(9,722)	(16,511)	(26,655)	(12,654)	(19,101)	-	-	-	-	-	-
	Mid Month Payroll														
	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Outflows of Resources														
	SUBTOTAL		10,809,196	3,735,643	2,918,234	2,337,103	3,999,817	516,233	20,018						
Liabilities and Deferred Inflows															
	9500-9599	33,716,747	27,757,451	559,819	145	17,248	-	64	(11,501,602)	-	-	-	-	-	-
	Accounts Payable														
	9610	6,610,105	3,298,903	3,311,202	-	-	-	-	-	-	-	-	-	-	-
	Due to Other Funds														
	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Current Loans														
	9650	5,075,287	-	5,075,287	-	-	-	-	-	-	-	-	-	-	-
	Unearned Revenues														
	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Inflows of Resources														
	SUBTOTAL		31,056,354	8,946,308	145	17,248	-	64	(11,501,602)						
TOTAL BALANCE SHEET ITEMS															
			(20,247,158)	(5,210,665)	2,918,089	2,319,855	3,999,817	516,168	11,521,619	-	-	-	-	-	-
E. NET INCREASE/DECREASE (B-C+D)															
			(8,164,966)	(29,829,467)	7,060,427	(28,028,669)	1,133,082	80,349,414	(40,545,769)	11,581,743	5,398,690	6,820,867	(25,615,313)	(21,282,357)	
F. ENDING CASH (A+E)															
			140,653,838	110,824,371	117,884,798	89,856,129	90,989,211	171,338,625	130,792,856	142,374,599	147,773,289	154,594,157	128,978,843	107,696,486	

Cash Flow Projections: 2020-2021

Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total
A. BEGINNING CASH		107,696,486	116,159,559	99,749,424	93,914,176	56,990,730	50,987,656	107,229,265	77,352,050	60,112,420	90,363,261	106,497,512	70,282,047	
B. RECEIPTS														
LCFF														
8010-8099	512,815,908	16,931,269	12,868,285	47,431,288	19,693,041	42,618,654	80,869,620	40,588,978	23,257,669	50,328,138	61,233,700	35,194,056	81,801,209	512,815,908
8100-8299	44,758,402	27,220	3,365,080	248,442	1,155,362	1,782,546	924,863	4,783,837	6,494,206	6,494,206	6,494,206	6,494,206	6,494,206	44,758,402
8300-8599	75,221,611	1,561,271	5,526,199	3,624,493	6,547,379	7,949,989	5,068,352	3,676,226	8,253,540	8,253,540	8,253,540	8,253,540	8,253,540	75,221,611
8600-8799	7,292,226	55,515	612,629	214,331	625,027	822,109	417,208	221,600	864,761	864,761	864,761	864,761	864,761	7,292,226
8800-8999	25,000,000	-	-	-	-	-	-	-	-	25,000,000	-	-	-	25,000,000
TOTAL RECEIPTS	665,088,148	18,575,275	22,372,194	51,518,554	28,020,830	53,173,298	87,280,043	49,270,641	38,870,177	90,940,646	76,846,208	50,806,564	97,413,717	665,088,148
C. DISBURSEMENTS														
Certificated Salaries	276,793,660	5,877,930	22,283,773	24,175,474	24,221,208	27,012,841	746,669	47,503,845	24,690,217	24,550,223	24,220,853	25,755,314	25,755,314	276,793,660
Classified Salaries	112,629,781	50,239	5,333,727	7,203,953	9,834,748	9,978,531	10,311,977	10,010,283	9,055,997	10,626,640	10,010,180	15,106,753	15,106,753	112,629,781
Employee Benefits	177,043,027	111,593	2,683,624	18,653,221	13,701,214	13,433,535	13,404,796	13,925,954	13,318,493	18,692,474	20,463,652	24,330,235	24,330,235	177,043,027
Books and Supplies	35,307,772	88,289	1,394,657	1,688,850	11,530,777	2,065,505	2,552,762	1,705,365	1,906,620	1,941,927	1,733,612	3,636,701	5,162,738	35,307,772
Services & Other Operating	73,707,352	3,853,107	4,915,020	5,321,960	5,088,874	4,688,389	3,462,933	4,769,728	3,770,722	3,808,334	3,352,550	16,874,405	13,901,330	73,707,352
Capital Outlay	3,875,815	3,876	738,690	283,155	51,378	194,314	37,230	716,603	175,760	321,330	182,234	569,745	601,500	3,875,815
Other Outgo	4,738,803	127,188	127,188	127,188	516,077	516,077	516,077	516,077	748,877	748,877	748,877	748,877	(702,576)	4,738,803
Interfund Transfers Out	5,382,161	-	1,305,650	-	-	1,387,180	6,000	-	2,443,122	-	-	-	240,208	5,382,161
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	689,484,371	10,112,202	38,782,329	57,353,801	64,944,276	59,176,372	31,038,434	79,147,855	56,109,808	60,689,805	60,711,957	87,022,030	84,395,501	689,484,371
D. NET INCREASE/DECREASE (B-C)		8,463,073	(16,410,135)	(5,835,247)	(36,923,446)	(6,003,075)	56,241,609	(29,877,214)	(17,239,631)	30,250,841	16,134,251	(36,215,466)	13,018,216	
E. ENDING CASH (A+D)		116,159,559	99,749,424	93,914,176	56,990,730	50,987,656	107,229,265	77,352,050	60,112,420	90,363,261	106,497,512	70,282,047	83,300,263	

Cash Flow Projections: 2021-2022

	Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Total
A. BEGINNING CASH			83,300,263	95,112,457	76,044,509	79,693,377	46,718,854	44,779,546	110,857,521	82,930,243	56,029,272	58,398,463	68,875,136	24,864,270	
B. RECEIPTS															
LCFF	8010-8099	507,988,861	16,689,917	12,626,933	46,996,854	19,258,607	42,184,220	80,435,186	40,154,544	22,823,235	49,893,704	60,799,266	34,759,622	81,366,775	507,988,861
Federal Revenue	8100-8299	44,760,607	294,469	537,772	5,222,179	295,229	1,605,684	5,993,963	1,078,305	114,325	4,861,894	1,311,378	1,828,872	21,616,537	44,760,607
Other State Revenue	8300-8599	73,982,541	1,238,428	2,457,420	5,529,660	4,606,348	9,640,319	6,407,874	6,844,560	2,505,246	4,610,115	5,441,045	2,169,723	22,531,803	73,982,541
Other Local Revenue	8600-8799	6,683,308	50,879	561,473	196,434	572,836	763,461	382,370	203,096	792,552	792,552	792,552	792,552	792,552	6,683,308
Interfund Transfers/Contributions	8800-8999														
TOTAL RECEIPTS		633,415,316	18,273,692	16,183,598	57,945,126	24,733,020	54,183,684	93,219,393	48,280,504	26,235,358	60,156,264	68,344,241	39,550,768	126,307,666	633,415,316
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	278,705,043	5,918,519	22,437,652	24,342,417	24,388,467	27,199,377	751,825	47,831,880	24,860,714	24,719,753	24,388,108	25,933,166	25,933,165	278,705,043
Classified Salaries	2000-2999	112,665,028	50,255	5,335,396	7,206,208	9,837,826	9,981,654	10,315,204	10,013,415	9,058,831	10,629,965	10,013,313	15,111,481	15,111,481	112,665,028
Employee Benefits	3000-3999	182,301,696	114,904	2,763,242	19,206,623	14,107,700	13,832,079	13,802,488	14,339,107	13,713,625	19,247,040	21,070,765	25,052,062	25,052,062	182,301,696
Books and Supplies	4000-4999	30,616,637	76,542	1,356,317	1,561,449	7,459,680	2,103,363	1,913,540	1,745,148	1,965,588	1,993,143	1,769,642	3,582,147	5,090,080	30,616,637
Services & Other Operating	5000-5999	70,142,492	3,666,752	4,677,305	5,064,563	4,842,750	4,366,472	3,295,448	4,539,040	3,588,351	3,624,143	3,190,404	16,058,274	13,228,991	70,142,492
Capital Outlay	6000-6599	3,892,388	3,892	741,848	284,366	51,597	195,145	37,389	719,667	176,512	322,704	183,013	572,181	604,072	3,892,388
Other Outgo	7000-7499	4,780,165	130,635	130,635	130,635	519,524	519,524	519,524	519,524	752,324	752,324	752,324	752,324	(699,129)	4,780,165
Interfund Transfers Out	7600-7899	5,502,661		1,309,150			1,425,379	6,000		2,520,386				241,747	5,502,661
Other Adjustments		(42,000,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(42,000,000)
TOTAL DISBURSEMENTS		646,606,111	6,461,498	35,251,545	54,296,259	57,707,543	56,122,992	27,141,418	76,207,782	53,136,329	57,789,073	57,867,568	83,561,634	81,062,468	646,606,111
D. NET INCREASE/DECREASE (B-C)			11,812,194	(19,067,947)	3,648,868	(32,974,523)	(1,939,308)	66,077,975	(27,927,278)	(26,900,971)	2,369,192	(10,476,673)	(44,010,866)	45,245,198	
E. ENDING CASH (A+D)			95,112,457	76,044,509	79,693,377	46,718,854	44,779,546	110,857,521	82,930,243	56,029,272	58,398,463	68,875,136	24,864,270	70,109,468	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	721,451,043.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	57,335,690.72
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	394,716.52
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,206,773.22
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	159,222.44
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,461,693.40
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	8,175,692.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				25,398,097.58
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	2,851,593.20
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				641,568,848.30

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		44,230.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,505.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	593,643,327.27	13,075.70
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)	593,643,327.27	13,075.70
B. Required effort (Line A.2 times 90%)	534,278,994.54	11,768.13
C. Current year expenditures (Line I.E and Line II.B)	641,568,848.30	14,505.01
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 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(9,239.00)	0.00	(774,331.70)				
Other Sources/Uses Detail					0.00	6,461,693.40		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	33,862.00	0.00	93,918.76	0.00				
Other Sources/Uses Detail					238,681.10	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,200.00	0.00	200,886.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(39,900.00)	479,526.29	0.00				
Other Sources/Uses Detail					6,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,200,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6.34		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,556,701.53		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,715,748.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,350,005.90	4,159,453.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6.34	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,667,412.93	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2019-20 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	9,077.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	49,139.00	(49,139.00)	774,331.70	(774,331.70)	12,177,854.27	12,177,854.27		

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2019-20)				
District Regular	45,023.20	45,049.82		
Charter School	0.00	0.00		
Total ADA	45,023.20	45,049.82	0.1%	Met
1st Subsequent Year (2020-21)				
District Regular	43,722.89	43,766.34		
Charter School				
Total ADA	43,722.89	43,766.34	0.1%	Met
2nd Subsequent Year (2021-22)				
District Regular	42,160.41	42,460.79		
Charter School				
Total ADA	42,160.41	42,460.79	0.7%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2019-20)				
District Regular	45,066	45,213		
Charter School				
Total Enrollment	45,066	45,213	0.3%	Met
1st Subsequent Year (2020-21)				
District Regular	43,460	43,872		
Charter School				
Total Enrollment	43,460	43,872	0.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	41,815	42,420		
Charter School				
Total Enrollment	41,815	42,420	1.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	48,383	49,791	
Charter School			
Total ADA/Enrollment	48,383	49,791	97.2%
Second Prior Year (2017-18)			
District Regular	46,855	48,326	
Charter School			
Total ADA/Enrollment	46,855	48,326	97.0%
First Prior Year (2018-19)			
District Regular	45,094	46,596	
Charter School	0		
Total ADA/Enrollment	45,094	46,596	96.8%
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2019-20)				
District Regular	43,766	45,213		
Charter School	0			
Total ADA/Enrollment	43,766	45,213	96.8%	Met
1st Subsequent Year (2020-21)				
District Regular	42,461	43,872		
Charter School				
Total ADA/Enrollment	42,461	43,872	96.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	41,046	42,420		
Charter School				
Total ADA/Enrollment	41,046	42,420	96.8%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2019-20)	538,936,478.00		
1st Subsequent Year (2020-21)	536,720,993.00	537,216,841.00	0.1%	Met
2nd Subsequent Year (2021-22)	528,588,240.00	532,934,751.00	0.8%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	360,728,850.98	423,240,461.35	85.2%
Second Prior Year (2017-18)	361,936,381.20	427,604,606.10	84.6%
First Prior Year (2018-19)	373,044,210.76	425,818,281.62	87.6%
	Historical Average Ratio:		85.8%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2019-20)	386,027,359.35	455,034,268.99	84.8%	Met
1st Subsequent Year (2020-21)	379,914,248.05	444,863,473.89	85.4%	Met
2nd Subsequent Year (2021-22)	384,604,762.41	407,029,370.45	94.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Salaries and employee benefits are projected to increase. Step and column increases as well as health and welfare increases are included in the multi-year projections. In addition, positions are assumed to be occupied for the entire fiscal year for 2020-21 and 2021-22. In 2021-22 a \$42 million reduction in expense is projected but is not categorized in any particular expense area, only as "other adjustments". This causes the ratio of unrestricted salaries and benefits to total unrestricted expenses to exceed the standard in 2021-22.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2019-20)	57,604,971.49	58,588,527.90	1.7%	No
1st Subsequent Year (2020-21)	41,741,447.27	44,758,402.39	7.2%	Yes
2nd Subsequent Year (2021-22)	41,743,690.40	44,760,606.51	7.2%	Yes

Explanation:
(required if Yes)

The percentage increase in Federal Revenue for both 2020-21 and 2021-22 is reflective of a change in assumption for Federal revenue as of Second Interim. At second interim we are assuming to receive the same award as 19-20 for both 2020-21 and 2021-22 and this is due to information from the county office that Federal awards are anticipated to increase in 2021-22. At First Interim we assumed reduction in federal awards for both 2020-21 and 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	86,138,532.07	84,710,604.42	-1.7%	No
1st Subsequent Year (2020-21)	76,283,609.98	75,221,611.10	-1.4%	No
2nd Subsequent Year (2021-22)	75,556,066.80	73,982,541.20	-2.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	16,377,972.08	18,125,441.27	10.7%	Yes
1st Subsequent Year (2020-21)	6,208,755.20	7,292,226.07	17.5%	Yes
2nd Subsequent Year (2021-22)	6,051,704.61	6,683,307.69	10.4%	Yes

Explanation:
(required if Yes)

The increase in 2019-20 is mainly due to an increase in anticipated interest revenue. Additionally, more restricted local donations are received. In 2020-21 the increase is mainly due to assuming we will receive more in unrestricted local revenue. Additionally, we are assuming we will budget the remainder of the ASCIP grant in 2020-21 instead of over 2020-21 and 2021-22. In 2021-22 the increase is mostly due to assuming more unrestricted local revenue will be received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	47,532,255.43	37,825,852.48	-20.4%	Yes
1st Subsequent Year (2020-21)	38,923,654.84	35,307,772.43	-9.3%	Yes
2nd Subsequent Year (2021-22)	26,820,644.33	30,616,637.27	14.2%	Yes

Explanation:
(required if Yes)

Books and supplies decrease in current year mainly due to deferral of Social Studies textbook adoption from 2019-20 to 2020-21 and Science textbook adoption from 2020-21 to 2021-22.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	82,175,640.06	83,524,383.83	1.6%	No
1st Subsequent Year (2020-21)	75,792,793.78	73,707,352.12	-2.8%	No
2nd Subsequent Year (2021-22)	75,859,778.33	70,142,492.07	-7.5%	Yes

Explanation:
(required if Yes)

In 2021-22 a reduction of \$5.5 million in OMMA is made to balance the OMMA budget after the inclusion of the 3% contribution requirement.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2019-20)	160,121,475.64	161,424,573.59	0.8%	Met
1st Subsequent Year (2020-21)	124,233,812.45	127,272,239.56	2.4%	Met
2nd Subsequent Year (2021-22)	123,351,461.81	125,426,455.40	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	129,707,895.49	121,350,236.31	-6.4%	Not Met
1st Subsequent Year (2020-21)	114,716,448.62	109,015,124.55	-5.0%	Met
2nd Subsequent Year (2021-22)	102,680,422.66	100,759,129.34	-1.9%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Books and supplies decrease in current year mainly due to deferral of Social Studies textbook adoption from 2019-20 to 2020-21 and Science textbook adoption from 2020-21 to 2021-22.

Explanation:

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

In 2021-22 a reduction of \$5.5 million in OMMA is made to balance the OMMA budget after the inclusion of the 3% contribution requirement.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	21,506,429.91	21,506,429.91	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		21,936,644.01	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.4%	9.2%	8.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	3.1%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2019-20)	(22,336,773.68)	460,295,962.39	4.9%	Not Met
1st Subsequent Year (2020-21)	(16,383,926.12)	450,245,634.57	3.6%	Not Met
2nd Subsequent Year (2021-22)	(10,591,455.63)	412,532,031.76	2.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Revenues are expected to decline due to declining enrollment and expenses are expected to increase in OPEB, STRS/PERS, and Special Education costs. In 2020-21 a one-time \$25 million transfer from the Self-Insurance fund is being recommended to our board on March 10, 2020 to partially offset cost pressures to support District operations. The Superintendent is working in conjunction with the Board and stakeholders to identify the details of the ongoing budget adjustments of \$42 million that may be required beginning 2021-22 fiscal year to ensure District's fiscal solvency. The details of such adjustments will be provided during the 2021-22 Budget Development.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2019-20)	98,074,588.22	Met
1st Subsequent Year (2020-21)	73,678,364.64	Met
2nd Subsequent Year (2021-22)	60,487,570.40	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2019-20)	107,696,486.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	43,766	42,461	41,046
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	716,880,997.12	689,484,371.14	646,606,110.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	716,880,997.12	689,484,371.14	646,606,110.64
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,337,619.94	13,789,687.42	12,932,122.21
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	14,337,619.94	13,789,687.42	12,932,122.21

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,337,619.94	13,789,687.42	12,932,122.21
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	59,990,753.18	49,909,605.14	41,182,001.72
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	74,328,373.12	63,699,292.56	54,114,123.93
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.37%	9.24%	8.37%
District's Reserve Standard (Section 10B, Line 7):	14,337,619.94	13,789,687.42	12,932,122.21
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2019-20)	(111,044,134.72)	(109,362,414.12)	-1.5%	(1,681,720.60)	Met
1st Subsequent Year (2020-21)	(118,157,604.25)	(117,958,992.27)	-0.2%	(198,611.98)	Met
2nd Subsequent Year (2021-22)	(119,966,697.54)	(119,735,670.59)	-0.2%	(231,026.95)	Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	0.00	25,000,000.00	New	25,000,000.00	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	6,462,203.57	6,461,693.40	0.0%	(510.17)	Met
1st Subsequent Year (2020-21)	5,381,143.59	5,382,160.68	0.0%	1,017.09	Met
2nd Subsequent Year (2021-22)	5,500,105.51	5,502,661.31	0.0%	2,555.80	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

A one-time \$25 million interfund transfer from the self insurance fund to the general fund is being recommended to our board for approval on March 10, 2020 in order to partially offset the cost pressures to support District operations.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	17	Funds 01 and 40	Fund 56	66,767,614
General Obligation Bonds	28	Fund 51	Fund 51	363,900,352
Supp Early Retirement Program	3	Fund 01	Fund 01	4,084,960
State School Building Loans				
Compensated Absences	ongoing	FUnd 01	Fund 01	3,150,221

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
CTE Facilities	1	Fund 01	Fund 01	153,608
2005 QZAB	2	Fund 56	Fund 56	4,500,000
Construction Loan	7	Fund 25	Fund 56	12,681,027
TOTAL:				455,237,782

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	5,930,872	5,110,711	5,192,975	5,274,219
General Obligation Bonds	13,005,000	12,580,000	19,940,000	19,360,000
Supp Early Retirement Program	1,021,240	1,021,240	1,021,240	1,021,240
State School Building Loans				
Compensated Absences	1,573,664	0	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Current Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
CTE Facilities	153,608	153,608	0	0
2005 QZAB	230,810	230,810	230,810	230,810
Construction Loan	1,503,881	1,556,702	1,607,753	1,666,968
Total Annual Payments:	23,419,075	20,653,071	27,992,778	27,553,237
Has total annual payment increased over prior year (2018-19)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	188,173,655.00	188,173,655.00
b. OPEB plan(s) fiduciary net position (if applicable)	50,633,652.00	50,633,652.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	137,540,003.00	137,540,003.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 30, 2018	Jun 30, 2018

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2019-20)	0.00	0.00
1st Subsequent Year (2020-21)	0.00	0.00
2nd Subsequent Year (2021-22)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	32,546,809.95	31,940,485.20
1st Subsequent Year (2020-21)	34,263,115.00	0.00
2nd Subsequent Year (2021-22)	34,352,714.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	11,263,505.00	11,263,505.00
1st Subsequent Year (2020-21)	11,923,946.00	11,923,946.00
2nd Subsequent Year (2021-22)	12,453,404.00	12,453,404.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	794	804
1st Subsequent Year (2020-21)	794	804
2nd Subsequent Year (2021-22)	794	804

4. Comments:

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but no beyond age 65.* Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO.** Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. **Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees subject to employee contribution that varies by medical plan selected. The District will utilize the Retiree Benefit Fund (Fund 71) to pay for the retiree health benefit costs for a period of five years beginning in the 2020-21 fiscal year.

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

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

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

Yes

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

No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	14,087,286.00	14,087,286.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

b. Amount contributed (funded) for self-insurance programs
Current Year (2019-20)
1st Subsequent Year (2020-21)
2nd Subsequent Year (2021-22)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2019-20)	5,820,500.00	5,820,500.00
1st Subsequent Year (2020-21)	5,884,000.00	5,884,000.00
2nd Subsequent Year (2021-22)	5,884,000.00	5,884,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2019-20)	5,857,168.70	5,706,235.53
1st Subsequent Year (2020-21)	6,088,983.00	6,049,017.00
2nd Subsequent Year (2021-22)	6,119,262.00	6,077,728.00

4. Comments:

Self insured, self administered workers' compensation program: Self-insured retention at one million; excess coverage purchased. Actuarial annual basis as of June 30, 2019.
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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,394.0	2,446.6	2,411.8	2,411.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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7. Amount included for any tentative salary schedule increases

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
29,554,008	31,464,543	33,344,457
89.0%	89.0%	89.0%
6.0%	6.0%	6.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,422,382	1,812,915	1,808,526
0.8%	0.8%	0.8%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	Yes	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	1,689.3	2,120.6	2,115.4	2,115.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	2,716,199	2,980,316	3,043,166
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% change in salary schedule from prior year
or

Multiyear Agreement

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
25,615,790	27,271,736	28,901,143
80.0%	80.0%	80.0%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

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The Santa Ana School Police Officers Association (SASPOA) negotiations are not settled for 2019-20. The above mentioned cost of one percent is for SASPOA only. CSEA has settled.

Classified (Non-management) Step and Column Adjustments

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
340,152	274,514	279,343
0.8%	0.8%	0.8%

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

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

Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	Yes	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	196.2	239.6	239.6	239.6

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,894,422	3,081,534	3,265,646
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	283,376	186,932	200,866
3. Percent change in step and column over prior year	0.8%	0.8%	0.8%

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A2. The District's Human Resources and Positions Control modules are interfaced with the County's payroll system. A3. The district experienced a loss of 1,383 students in 2019-20. In 2020-21 the District projects an additional loss of 1,341 students and an additional loss of 1,452 students in 2021-22. A7. While our financial system is independent the district and county office work closely to ensure our records are in sync. A9. Superintendent, Jerry Almendarez, began January 2, 2020.

End of School District Second Interim Criteria and Standards Review



SANTA ANA

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