



SANTA ANA
UNIFIED SCHOOL DISTRICT

A circular photograph of two graduates, a young woman and a young man, wearing black caps and gowns with red stoles. They are smiling and standing against a red circular background.

SAUSD

2019-2020

**Unaudited
Actuals**



SANTA ANA
UNIFIED SCHOOL DISTRICT



Rigo

Rodriguez, Ph.D.
President

Current Term: 2016-2020



Valerie

Amezcua
Vice President

Current Term: 2018-2022



Alfonso

Alvarez, Ed.D.
Clerk

Current Term: 2016-2020



John

Palacio
Member

Current Term: 2018-2022



Carolyn

Torres
Member

Current Term: 2019-2020

**Board of
Education**



Our Success, Our Passion

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

Success

Achievement

United

Service

Dedication

Vision Statement

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

Mission Statement

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

Santa Ana Unified School District

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Introduction and Overview

Mission Statement

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

Vision Statement

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

Board of Education Priorities

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

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The Unaudited Financial Statements for the 2019-20 represent the District's financial transactions throughout the fiscal year. The unaudited financial statements have not yet been audited for compliance with Generally Accepted Accounting Principles (GAAP) or Governmental Accounting Standards Board (GASB) guidelines.

Definitions

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

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

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

The General Fund

The General Fund had an ending fund balance of \$109.7 million. The following Balance sheet represents the Districts Assets and Liabilities for 2019-20 as of June 30, 2020.

General Fund in Million	Unrestricted	Restricted	Total
Assets			
Cash	78.3	12.4	90.7
Accounts Receivable	70.6	25.0	95.6
Stores	1.8		1.8
Total Assets	150.7	37.4	188.1
Liabilities			
Accounts Payable	40.5	12.0	52.5
Unearned Revenue	0.5	4.4	4.9
Total Liabilities	41.0	16.4	57.4
Fund Balance	109.7	21.0	130.7

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed:  Date of Meeting: _____

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

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

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Name

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Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.20%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$341,580,841.44
		\$341,580,841.44
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	5.75%

Operating Funds

Unrestricted and Restricted



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	519,180,967.17	0.00	519,180,967.17	461,296,531.00	0.00	461,296,531.00	-11.1%
2) Federal Revenue		8100-8299	2,217,994.45	42,762,680.57	44,980,675.02	140,000.00	59,776,484.36	59,916,484.36	33.2%
3) Other State Revenue		8300-8599	13,461,591.65	79,997,780.73	93,459,372.38	39,312,549.60	70,787,705.95	110,100,255.55	17.8%
4) Other Local Revenue		8600-8799	8,069,336.65	4,712,633.94	12,781,970.59	4,970,690.72	4,444,599.08	9,415,289.80	-26.3%
5) TOTAL REVENUES			542,929,889.92	127,473,095.24	670,402,985.16	505,719,771.32	135,008,789.39	640,728,560.71	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	212,019,201.35	63,805,961.72	275,825,163.07	213,619,381.26	71,874,912.92	285,494,294.18	3.5%
2) Classified Salaries		2000-2999	62,201,658.52	45,834,865.56	108,036,524.08	64,170,129.95	52,225,297.44	116,395,427.39	7.7%
3) Employee Benefits		3000-3999	107,074,422.38	79,818,930.27	186,893,352.65	98,635,573.02	74,721,407.25	173,356,980.27	-7.2%
4) Books and Supplies		4000-4999	12,592,358.80	9,587,539.55	22,179,898.35	11,811,545.82	19,554,075.63	31,365,621.45	41.4%
5) Services and Other Operating Expenditures		5000-5999	41,149,646.08	19,241,288.95	60,390,935.03	35,636,237.62	28,242,044.40	63,878,282.02	5.8%
6) Capital Outlay		6000-6999	1,315,325.05	7,957,711.74	9,273,036.79	441,300.00	1,290,999.73	1,732,299.73	-81.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,753,283.44	4,218,872.12	5,972,155.56	1,525,061.00	3,400,000.00	4,925,061.00	-17.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,310,238.28)	1,575,143.93	(735,094.35)	(5,090,808.08)	3,969,312.12	(1,121,495.96)	52.6%
9) TOTAL EXPENDITURES			435,795,657.34	232,040,313.84	667,835,971.18	420,748,420.59	255,278,049.49	676,026,470.08	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			107,134,232.58	(104,567,218.60)	2,567,013.98	84,971,350.73	(120,269,260.10)	(35,297,909.37)	-1475.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
b) Transfers Out		7600-7629	5,327,715.37	1,200,000.00	6,527,715.37	5,341,512.37	0.00	5,341,512.37	-18.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(98,220,347.81)	98,220,347.81	0.00	(108,589,217.61)	108,589,217.61	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(103,548,063.18)	97,020,347.81	(6,527,715.37)	(88,930,729.98)	108,589,217.61	19,658,487.63	-401.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,586,169.40	(7,546,870.79)	(3,960,701.39)	(3,959,379.25)	(11,680,042.49)	(15,639,421.74)	294.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	106,233,925.21	28,780,706.54	135,014,631.75	109,820,094.61	21,090,828.36	130,910,922.97	-3.0%
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793	106,233,925.21	28,780,706.54	135,014,631.75	109,820,094.61	21,090,828.36	130,910,922.97	-3.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(143,007.39)	(143,007.39)	0.00	0.00	0.00	-100.0%
d) Other Restatements		9795	106,233,925.21	28,637,699.15	134,871,624.36	109,820,094.61	21,090,828.36	130,910,922.97	-2.9%
e) Adjusted Beginning Balance (F1c + F1d)			109,820,094.61	21,090,828.36	130,910,922.97	105,860,715.36	9,410,785.87	115,271,501.23	-11.9%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Revolving Cash		9712	1,833,362.18	0.00	1,833,362.18	1,000,000.00	0.00	1,000,000.00	-45.5%
Stores		9713	87,652.60	0.00	87,652.60	0.00	0.00	0.00	-100.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	23,396,324.65	23,396,324.65	0.00	11,716,282.16	11,716,282.16	-49.9%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	14,544,892.50	0.00	14,544,892.50	5,304,274.49	0.00	5,304,274.49	-63.5%
Other Assignments			125,104.02		125,104.02				
010032 Civic Center	0000	9780	79,897.24		79,897.24				
010033 Godinez Rental Fees	0000	9780	386,827.00		386,827.00				
010047 Data Warehouse	0000	9780	3,063,720.00		3,063,720.00				
010051 PARS	0000	9780	150,000.00		150,000.00				
010052 Walker-Roosevelt Joint Use	0000	9780	291,071.60		291,071.60				
010053 FACE (start-up)	0000	9780	4,009,656.00		4,009,656.00				
010072 SPED Early Intervention	0000	9780	49,473.51		49,473.51				
010073 Attendance 10x10	0000	9780	114,250.00		114,250.00				
010704 Data Hub/Hoonuit/Data Literacy	0000	9780	263,552.27		263,552.27				
010720 Furniture/equipment for ALA ex	0000	9780	798,342.89		798,342.89				
010730 Early Learning	0000	9780	180,364.35		180,364.35				
010735 Mental Health Redesign	0000	9780	218,320.95		218,320.95				
010736 Restorative Practice	0000	9780	4,803,323.51		4,803,323.51				
010808 Social Studies Textbooks Adopt	0000	9780							

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
010910 Technology Refresh	0000	9780	10,989.16		10,989.16				
010032 Civic Center	0000	9780				107,400.03			107,400.03
010033 Godinez Rental Fees	0000	9780				79,897.24			79,897.24
010047 Data Warehouse	0000	9780				118,827.00			118,827.00
010051 PARS	0000	9780				2,042,480.00			2,042,480.00
010052 Walker-Roosevelt Joint Use	0000	9780				200,000.00			200,000.00
010053 FACE (start-up)	0000	9780				93,025.91			93,025.91
010072 SPED Early Intervention	0000	9780				2,009,656.00			2,009,656.00
010073 Attendance 10x10	0000	9780				5,000.00			5,000.00
010720 Furniture/equipment for ALA exl	0000	9780				263,552.27			263,552.27
010730 Early Learning	0000	9780				55,104.85			55,104.85
010735 Mental Health Redesign	0000	9780				144,154.48			144,154.48
010736 Restorative Practice	0000	9780				187.55			187.55
010910 Technology Refresh	0000	9780				184,989.16			184,989.16
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,487,273.73	0.00	13,487,273.73	13,627,359.65	0.00		13,627,359.65
Unassigned/Unappropriated Amount		9790	79,716,913.60	(2,305,496.29)	77,411,417.31	85,739,081.22	(2,305,496.29)		83,433,584.93
									1.0%
									7.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	77,112,196.78	10,705,056.67	87,817,253.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,012,070.51	1,718,118.12	2,730,188.63				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	67,933,282.75	24,998,588.07	92,931,870.82				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,658,393.73	77,380.64	2,735,774.37				
6) Stores		9320	1,833,362.18	0.00	1,833,362.18				
7) Prepaid Expenditures		9330	87,652.60	0.00	87,652.60				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			150,786,958.55	37,499,143.50	188,286,102.05				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	34,923,124.15	10,337,998.35	45,261,122.50				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,544,776.75	1,695,150.27	7,239,927.02				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	498,963.04	4,375,166.52	4,874,129.56				
6) TOTAL LIABILITIES			40,966,863.94	16,408,315.14	57,375,179.08				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Resource Codes	109,820,094.61	21,090,828.36	130,910,922.97				
Object Codes							

Description	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment							
State Aid - Current Year	325,057,167.00	0.00	325,057,167.00	252,174,979.00	0.00	252,174,979.00	-22.4%
Education Protection Account State Aid - Current Year	38,808,212.00	0.00	38,808,212.00	55,771,140.00	0.00	55,771,140.00	43.7%
State Aid - Prior Years	(12,679.87)	0.00	(12,679.87)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions	554,350.66	0.00	554,350.66	554,350.00	0.00	554,350.00	0.0%
Homeowners' Exemptions	0.34	0.00	0.34	0.00	0.00	0.00	-100.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes	105,465,709.14	0.00	105,465,709.14	104,605,487.00	0.00	104,605,487.00	-0.8%
Secured Roll Taxes	6,808,539.68	0.00	6,808,539.68	6,489,369.00	0.00	6,489,369.00	-4.7%
Unsecured Roll Taxes	1,310,367.02	0.00	1,310,367.02	1,314,493.00	0.00	1,314,493.00	0.3%
Prior Years' Taxes	5,601,438.30	0.00	5,601,438.30	5,557,783.00	0.00	5,557,783.00	-0.8%
Supplemental Taxes	37,251,718.00	0.00	37,251,718.00	35,293,236.00	0.00	35,293,236.00	-5.3%
Education Revenue Augmentation Fund (ERAF)	19,775,185.87	0.00	19,775,185.87	19,580,342.00	0.00	19,580,342.00	-1.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	540,620,008.14	0.00	540,620,008.14	481,341,179.00	0.00	481,341,179.00	-11.0%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	(4,000,000.00)		(4,000,000.00)	(2,000,000.00)		(2,000,000.00)	-50.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(17,439,040.97)	0.00	(17,439,040.97)	(18,044,648.00)	0.00	(18,044,648.00)	3.5%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			519,180,967.17	0.00	519,180,967.17	461,296,531.00	0.00	461,296,531.00	-11.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,136,010.00	10,136,010.00	0.00	10,136,010.00	10,136,010.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,214,934.09	1,214,934.09	0.00	1,230,654.00	1,230,654.00	1.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,723,641.64	15,723,641.64		17,421,894.21	17,421,894.21	10.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,867,220.45	1,867,220.45		2,153,337.00	2,153,337.00	15.3%
Title III, Part A, Immigrant Student Program	4201	8290		157,256.10	157,256.10		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		2,655,791.71	2,655,791.71			1,732,941.00	1,732,941.00	-34.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630									
Other NCLB / Every Student Succeeds Act		8290		3,598,337.88	3,598,337.88			4,343,604.93	4,343,604.93	20.7%
Career and Technical Education	3500-3599	8290		460,034.56	460,034.56			440,645.00	440,645.00	-4.2%
All Other Federal Revenue	All Other	8290	2,217,994.45	6,949,454.14	9,167,448.59	140,000.00		22,317,398.22	22,457,398.22	145.0%
TOTAL, FEDERAL REVENUE			2,217,994.45	42,762,680.57	44,980,675.02	140,000.00		59,776,484.36	59,916,484.36	33.2%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		28,807,020.00	28,807,020.00					1.1%
Current Year										
Prior Years	6500	8319		198,124.00	198,124.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	440,622.00	440,622.00	0.00		440,622.00	440,622.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,859,461.00	0.00	1,859,461.00	1,818,365.00		0.00	1,818,365.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	7,042,338.14	2,520,918.49	9,563,256.63	6,109,260.00		2,169,230.00	8,278,490.00	-13.4%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,158,614.83	9,158,614.83			7,593,195.12	7,593,195.12	-17.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590		452,015.29	452,015.29		641,232.63	641,232.63	41.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00%
Specialized Secondary	7370	8590		24,448.29	24,448.29		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00%
All Other State Revenue	All Other	8590	4,559,792.51	38,396,017.83	42,955,810.34	31,384,924.60	30,813,728.20	62,198,652.80	44.8%
TOTAL, OTHER STATE REVENUE			13,461,591.65	79,997,780.73	93,459,372.38	39,312,549.60	70,787,705.95	110,100,255.55	17.8%

Description	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	56,455.08	56,455.08	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales							
Sale of Equipment/Supplies	19,880.79	0.00	19,880.79	30,000.00	0.00	30,000.00	50.9%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	661,380.86	864,464.69	1,525,845.55	375,000.00	901,463.00	1,276,463.00	-16.3%
Interest	3,317,253.64	0.00	3,317,253.64	2,808,000.00	0.00	2,808,000.00	-15.4%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	96,263.00	0.00	96,263.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,478,267.07	2,710,715.66	5,188,982.73	1,701,427.72	2,242,232.08	3,943,659.80	-24.0%
Tuition		8710	1,496,291.29	1,080,998.51	2,577,289.80	0.00	1,300,904.00	1,300,904.00	-49.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	56,263.00	0.00	56,263.00	New
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,069,336.65	4,712,633.94	12,781,970.59	4,970,690.72	4,444,599.08	9,415,289.80	-26.3%
TOTAL, REVENUES			542,929,889.92	127,473,095.24	670,402,985.16	505,719,771.32	135,008,789.39	640,728,560.71	-4.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	175,239,004.45	51,890,013.06	227,129,017.51	174,952,588.37	58,647,343.50	233,599,931.87	2.8%
Certificated Pupil Support Salaries		1200	11,084,698.43	6,027,821.33	17,112,519.76	11,334,537.35	6,727,075.44	18,061,612.79	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	18,472,171.81	2,565,904.10	21,038,075.91	19,062,081.38	2,864,140.25	21,926,221.63	4.2%
Other Certificated Salaries		1900	7,223,326.66	3,322,223.23	10,545,549.89	8,270,174.16	3,636,353.73	11,906,527.89	12.9%
TOTAL, CERTIFICATED SALARIES			212,019,201.35	63,805,961.72	275,825,163.07	213,619,381.26	71,874,912.92	285,494,294.18	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,948,859.19	30,255,553.74	36,204,412.93	5,428,878.02	35,847,884.25	41,276,762.27	14.0%
Classified Support Salaries		2200	21,861,979.86	10,009,409.86	31,871,389.72	22,996,726.37	10,573,476.32	33,570,202.69	5.3%
Classified Supervisors' and Administrators' Salaries		2300	4,405,068.27	1,460,600.34	5,865,668.61	4,839,919.34	1,738,384.30	6,578,303.64	12.1%
Clerical, Technical and Office Salaries		2400	22,278,476.58	2,544,483.56	24,822,960.14	23,165,253.80	2,614,682.86	25,779,936.66	3.9%
Other Classified Salaries		2900	7,707,274.62	1,564,818.06	9,272,092.68	7,739,352.42	1,450,869.71	9,190,222.13	-0.9%
TOTAL, CLASSIFIED SALARIES			62,201,658.52	45,834,865.56	108,036,524.08	64,170,129.95	52,225,297.44	116,395,427.39	7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	35,024,116.74	44,031,256.14	79,055,372.88	34,551,749.59	38,973,924.60	73,525,674.19	-7.0%
PERS		3201-3202	10,391,518.85	8,627,378.80	19,018,897.65	12,291,147.09	10,319,209.05	22,610,356.14	18.9%
OASDI/Medicare/Alternative		3301-3302	6,784,005.14	4,367,742.64	11,151,747.78	7,702,517.20	5,144,965.68	12,847,482.88	15.2%
Health and Welfare Benefits		3401-3402	40,280,607.16	17,342,255.44	57,622,862.60	39,869,488.06	18,397,531.33	58,267,019.39	1.1%
Unemployment Insurance		3501-3502	131,148.16	53,595.20	184,743.36	138,842.66	62,048.77	200,891.43	8.7%
Workers' Compensation		3601-3602	3,650,861.13	1,440,686.19	5,091,547.32	4,081,828.42	1,823,727.82	5,905,556.24	16.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	10,812,165.20	3,956,015.86	14,768,181.06	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			107,074,422.38	79,818,930.27	186,893,352.65	98,635,573.02	74,721,407.25	173,356,980.27	-7.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	(7,764.32)	789,970.08	782,205.76	2,026,402.70	4,175,704.51	6,202,107.21	692.9%
Books and Other Reference Materials		4200	3,474.93	78,122.48	81,597.41	25,800.00	78,000.00	103,800.00	27.2%
Materials and Supplies		4300	9,342,298.27	6,487,808.23	15,830,106.50	6,667,444.59	13,527,023.51	20,194,468.10	27.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,121,951.92	2,012,463.76	4,134,415.68	1,891,898.53	1,773,347.61	3,665,246.14	-11.3%
Food		4700	1,132,398.00	219,175.00	1,351,573.00	1,200,000.00	0.00	1,200,000.00	-11.2%
TOTAL, BOOKS AND SUPPLIES			12,592,358.80	9,587,539.55	22,179,898.35	11,811,545.82	19,554,075.63	31,365,621.45	41.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	14,474,276.44	7,520,822.08	21,995,098.52	14,532,756.89	6,947,213.98	21,479,970.87	-2.3%
Travel and Conferences		5200	659,217.77	388,283.28	1,047,501.05	951,921.12	547,737.66	1,499,658.78	43.2%
Dues and Memberships		5300	307,433.01	9,665.19	317,098.20	359,541.07	16,500.00	376,041.07	18.6%
Insurance		5400 - 5450	3,516,893.48	1,558.50	3,518,451.98	3,417,129.42	2,000.00	3,419,129.42	-2.8%
Operations and Housekeeping Services		5500	6,521,759.90	39,566.36	6,561,326.26	4,721,559.00	102,280.00	4,823,839.00	-26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,039,306.63	3,640,210.21	6,679,516.84	1,747,668.89	7,693,690.35	9,441,359.24	41.3%
Transfers of Direct Costs		5710	(317,741.63)	317,741.63	0.00	(670,912.27)	670,912.27	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,027.12	0.00	16,027.12	12,350.00	0.00	12,350.00	-22.9%
Professional/Consulting Services and Operating Expenditures		5800	11,485,569.27	7,317,560.14	18,803,129.41	8,517,297.90	12,248,336.98	20,765,634.88	10.4%
Communications		5900	1,446,904.09	5,881.56	1,452,785.65	2,046,925.60	13,373.16	2,060,298.76	41.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,149,646.08	19,241,288.95	60,390,935.03	35,636,237.62	28,242,044.40	63,878,282.02	5.8%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	18,480.00	18,480.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	161,018.87	327,906.40	488,925.27	20,300.00	0.00	20,300.00	-95.8%
Buildings and Improvements of Buildings		6200	531,008.53	6,421,258.84	6,952,267.37	46,000.00	0.00	46,000.00	-99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	579,685.38	727,019.24	1,306,704.62	355,000.00	710,149.73	1,065,149.73	-18.5%
Equipment Replacement		6500	43,612.27	463,047.26	506,659.53	20,000.00	580,850.00	600,850.00	18.6%
TOTAL, CAPITAL OUTLAY			1,315,325.05	7,957,711.74	9,273,036.79	441,300.00	1,290,999.73	1,732,299.73	-81.3%
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	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	1,379,429.40	1,379,429.40	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	1,599,675.00	2,839,442.72	4,439,117.72	1,525,061.00	3,400,000.00	4,925,061.00	10.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	153,608.44	0.00	153,608.44	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,753,283.44	4,218,872.12	5,972,155.56	1,525,061.00	3,400,000.00	4,925,061.00	-17.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,575,143.93)	1,575,143.93	0.00	(3,969,312.12)	3,969,312.12	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(735,094.35)	0.00	(735,094.35)	(1,121,495.96)	0.00	(1,121,495.96)	52.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,310,238.28)	1,575,143.93	(735,094.35)	(5,090,808.08)	3,969,312.12	(1,121,495.96)	52.6%
TOTAL, EXPENDITURES			435,795,657.34	232,040,313.84	667,835,971.18	420,748,420.59	255,278,049.49	676,026,470.08	1.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	49,977.15	0.00	49,977.15	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	1,350,005.90	1,200,000.00	2,550,005.90	1,387,180.42	0.00	1,387,180.42	-45.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	7,808.07	0.00	7,808.07	6,000.00	0.00	6,000.00	-23.2%
Other Authorized Interfund Transfers Out		7619	3,919,924.25	0.00	3,919,924.25	3,948,331.95	0.00	3,948,331.95	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,327,715.37	1,200,000.00	6,527,715.37	5,341,512.37	0.00	5,341,512.37	-18.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(98,234,211.22)	98,234,211.22	0.00	(108,589,217.61)	108,589,217.61	0.00	0.00%
Contributions from Restricted Revenues		8990	13,863.41	(13,863.41)	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			(98,220,347.81)	98,220,347.81	0.00	(108,589,217.61)	108,589,217.61	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,548,063.18)	97,020,347.81	(6,527,715.37)	(88,930,729.98)	108,589,217.61	19,658,487.63	-401.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	519,180,967.17	0.00	519,180,967.17	461,296,531.00	0.00	461,296,531.00	-11.1%
2) Federal Revenue		8100-8299	2,217,994.45	42,762,680.57	44,980,675.02	140,000.00	59,776,484.36	59,916,484.36	33.2%
3) Other State Revenue		8300-8599	13,461,591.65	79,997,780.73	93,459,372.38	39,312,549.60	70,787,705.95	110,100,255.55	17.8%
4) Other Local Revenue		8600-8799	8,069,336.65	4,712,633.94	12,781,970.59	4,970,690.72	4,444,599.08	9,415,289.80	-26.3%
5) TOTAL REVENUES			542,929,889.92	127,473,095.24	670,402,985.16	505,719,771.32	135,008,789.39	640,728,560.71	-4.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		261,260,729.79	161,124,019.13	422,384,748.92	249,799,914.80	177,022,688.60	426,822,603.40	1.1%
2) Instruction - Related Services	2000-2999		55,179,485.66	19,158,963.01	74,338,448.67	55,664,346.80	20,363,477.35	76,027,824.15	2.3%
3) Pupil Services	3000-3999		38,398,255.52	17,451,294.07	55,849,549.59	41,427,172.06	17,938,175.70	59,365,347.76	6.3%
4) Ancillary Services	4000-4999		8,052,767.88	357,083.97	8,409,851.85	7,579,021.61	240,293.40	7,819,315.01	-7.0%
5) Community Services	5000-5999		284,344.67	119.30	284,463.97	249,707.47	0.00	249,707.47	-12.2%
6) Enterprise	6000-6999		0.00	1,104.30	1,104.30	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		31,456,168.05	2,469,165.77	33,925,333.82	27,667,676.35	4,656,055.77	32,323,732.12	-4.7%
8) Plant Services	8000-8999		39,404,465.83	27,259,692.17	66,664,158.00	36,829,906.50	31,657,358.67	68,487,265.17	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,759,439.94	4,218,872.12	5,978,312.06	1,530,675.00	3,400,000.00	4,930,675.00	-17.5%
10) TOTAL EXPENDITURES			435,795,657.34	232,040,313.84	667,835,971.18	420,748,420.59	255,278,049.49	676,026,470.08	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			107,134,232.58	(104,567,218.60)	2,567,013.98	84,971,350.73	(120,269,260.10)	(35,297,909.37)	-1475.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
b) Transfers Out		7600-7629	5,327,715.37	1,200,000.00	6,527,715.37	5,341,512.37	0.00	5,341,512.37	-18.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(98,220,347.81)	98,220,347.81	0.00	(108,589,217.61)	108,589,217.61	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(103,548,063.18)	97,020,347.81	(6,527,715.37)	(88,930,729.98)	108,589,217.61	19,658,487.63	-401.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,588,169.40	(7,546,870.79)	(3,960,701.39)	(3,959,379.25)	(11,680,042.49)	(15,639,421.74)	294.9%
b) Audit Adjustments		9793	106,233,925.21	28,780,706.54	135,014,631.75	109,820,094.61	21,090,828.36	130,910,922.97	-3.0%
c) As of July 1 - Audited (F1a + F1b)			106,233,925.21	28,780,706.54	135,014,631.75	109,820,094.61	21,090,828.36	130,910,922.97	-3.0%
d) Other Restatements		9795	0.00	(143,007.39)	(143,007.39)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			106,233,925.21	28,637,699.15	134,871,624.36	109,820,094.61	21,090,828.36	130,910,922.97	-2.9%
2) Ending Balance, June 30 (E + F1e)			109,820,094.61	21,090,828.36	130,910,922.97	105,860,715.36	9,410,785.87	115,271,501.23	-11.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	190,000.00	0.00	190,000.00	26.7%
Stores		9712	1,833,362.18	0.00	1,833,362.18	1,000,000.00	0.00	1,000,000.00	-45.5%
Prepaid Items		9713	87,652.60	0.00	87,652.60	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,396,324.65	23,396,324.65	0.00	11,716,282.16	11,716,282.16	-49.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,544,892.50	0.00	14,544,892.50	5,304,274.49	0.00	5,304,274.49	-63.5%
010032 Civic Center	0000	9780	125,104.02		125,104.02				
010033 Godinez Rental Fees	0000	9780	79,897.24		79,897.24				
010047 Data Warehouse	0000	9780	386,827.00		386,827.00				
010051 PARS	0000	9780	3,063,720.00		3,063,720.00				
010052 Walker-Roosevelt Joint Use	0000	9780	150,000.00		150,000.00				
010053 FACE (start-up)	0000	9780	291,071.60		291,071.60				
010072 SPED Early Intervention	0000	9780	4,009,656.00		4,009,656.00				
010073 Attendance 10x10	0000	9780	49,473.51		49,473.51				
010704 Data Hub/Hoonuit/Data Literacy	0000	9780	114,250.00		114,250.00				
010720 Furniture/equipment for ALA ex	0000	9780	263,552.27		263,552.27				
010730 Early Learning	0000	9780	798,342.89		798,342.89				
010735 Mental Health Redesign	0000	9780	180,364.35		180,364.35				

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
010736 Restorative Practice	0000	9780	218,320.95		218,320.95				
010808 Social Studies Textbooks Adopt	0000	9780	4,803,323.51		4,803,323.51				
010910 Technology Refresh	0000	9780	10,989.16		10,989.16				
010032 Civic Center	0000	9780				107,400.03		107,400.03	
010033 Godinez Rental Fees	0000	9780				79,897.24		79,897.24	
010047 Data Warehouse	0000	9780				118,827.00		118,827.00	
010051 PARS	0000	9780				2,042,480.00		2,042,480.00	
010052 Walker-Roosevelt Joint Use	0000	9780				200,000.00		200,000.00	
010053 FACE (start-up)	0000	9780				93,025.91		93,025.91	
010072 SPED Early Intervention	0000	9780				2,009,656.00		2,009,656.00	
010073 Attendance 10x10	0000	9780				5,000.00		5,000.00	
010720 Furniture/equipment for ALA exl	0000	9780				263,552.27		263,552.27	
010730 Early Learning	0000	9780				55,104.85		55,104.85	
010735 Mental Health Redesign	0000	9780				144,154.48		144,154.48	
010736 Restorative Practice	0000	9780				187.55		187.55	
010910 Technology Refresh	0000	9780				184,989.16		184,989.16	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,487,273.73	0.00	13,487,273.73	13,627,359.65	0.00	13,627,359.65	1.0%
Unassigned/Unappropriated Amount		9790	79,716,913.60	(2,305,496.29)	77,411,417.31	85,739,081.22	(2,305,496.29)	83,433,584.93	7.8%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	112,412.91	112,412.91
6300	Lottery: Instructional Materials	3,918,230.89	112,698.28
6512	Special Ed: Mental Health Services	1,648,074.31	1,118,613.75
7311	Classified School Employee Professional Development Block Grant	22,825.12	22,825.12
7388	SB 117 COVID-19 LEA Response Funds	782,586.00	782,586.00
7510	Low-Performing Students Block Grant	592,424.50	592,424.50
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	12,050,280.33	4,553,015.44
9010	Other Restricted Local	4,269,490.59	4,421,706.16
Total, Restricted Balance		23,396,324.65	11,716,282.16

Charter Schools Special Revenue Fund



Artwork created by a Santa Ana Unified School District Student.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,814,434.00	3,482,265.00	-8.7%
2) Federal Revenue		8100-8299	99,008.82	70,465.53	-28.8%
3) Other State Revenue		8300-8599	520,539.56	475,953.20	-8.6%
4) Other Local Revenue		8600-8799	20,420.19	19,000.00	-7.0%
5) TOTAL, REVENUES			4,454,402.57	4,047,683.73	-9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,110,465.05	2,433,854.21	15.3%
2) Classified Salaries		2000-2999	556,210.99	655,389.23	17.8%
3) Employee Benefits		3000-3999	1,262,284.24	1,269,609.99	0.6%
4) Books and Supplies		4000-4999	103,884.83	171,825.94	65.4%
5) Services and Other Operating Expenditures		5000-5999	175,863.30	158,821.00	-9.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,998.14	186,797.15	119.8%
9) TOTAL, EXPENDITURES			4,293,706.55	4,876,297.52	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			160,696.02	(828,613.79)	-615.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	257,379.65	199,560.05	-22.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			257,379.65	199,560.05	-22.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			418,075.67	(629,053.74)	-250.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,395,732.24	1,813,807.91	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,395,732.24	1,813,807.91	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,395,732.24	1,813,807.91	30.0%
2) Ending Balance, June 30 (E + F1e)			1,813,807.91	1,184,754.17	-34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			94,837.39	112,379.39	18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,718,970.52	725,399.51	-57.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	346,975.27	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165,605.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,022.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	523,651.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,384,315.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,077,594.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49,610.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	214,176.30		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			263,786.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,813,807.91		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,620,951.00	2,345,283.00	-10.5%
Education Protection Account State Aid - Current Year		8012	68,830.00	68,830.00	0.0%
State Aid - Prior Years		8019	65,328.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,059,325.00	1,068,152.00	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,814,434.00	3,482,265.00	-8.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	99,008.82	70,465.53	-28.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,008.82	70,465.53	-28.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,010.00	7,959.00	13.5%
Lottery - Unrestricted and Instructional Materials		8560	75,448.36	66,946.00	-11.3%
After School Education and Safety (ASES)	6010	8590	177,559.20	177,559.20	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	260,522.00	223,489.00	-14.2%
TOTAL, OTHER STATE REVENUE			520,539.56	475,953.20	-8.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,398.19	19,000.00	15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,022.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,420.19	19,000.00	-7.0%
TOTAL, REVENUES			4,454,402.57	4,047,683.73	-9.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,889,686.42	2,222,304.06	17.6%
Certificated Pupil Support Salaries		1200	65,623.00	66,115.17	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	144,362.00	145,434.98	0.7%
Other Certificated Salaries		1900	10,793.63	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,110,465.05	2,433,854.21	15.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	117,012.58	147,090.86	25.7%
Classified Support Salaries		2200	139,642.46	119,121.06	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	8,732.59	8,764.49	0.4%
Clerical, Technical and Office Salaries		2400	236,107.10	316,699.48	34.1%
Other Classified Salaries		2900	54,716.26	63,713.34	16.4%
TOTAL, CLASSIFIED SALARIES			556,210.99	655,389.23	17.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	600,642.42	601,328.63	0.1%
PERS		3201-3202	107,361.58	120,247.24	12.0%
OASDI/Medicare/Alternative		3301-3302	72,075.72	85,981.26	19.3%
Health and Welfare Benefits		3401-3402	343,409.66	415,640.48	21.0%
Unemployment Insurance		3501-3502	1,308.01	1,528.51	16.9%
Workers' Compensation		3601-3602	35,661.98	44,883.87	25.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	101,824.87	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,262,284.24	1,269,609.99	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,207.99	101,100.94	213.9%
Noncapitalized Equipment		4400	71,676.84	70,725.00	-1.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,884.83	171,825.94	65.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	38,528.28	11,200.00	-70.9%
Travel and Conferences		5200	5,950.00	14,500.00	143.7%
Dues and Memberships		5300	2,110.00	6,800.00	222.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,277.54	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,044.85	37,750.00	25.6%
Professional/Consulting Services and Operating Expenditures		5800	71,475.85	88,071.00	23.2%
Communications		5900	2,476.78	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,863.30	158,821.00	-9.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	84,998.14	186,797.15	119.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,998.14	186,797.15	119.8%
TOTAL, EXPENDITURES			4,293,706.55	4,876,297.52	13.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	257,379.65	199,560.05	-22.5%
(a) TOTAL, INTERFUND TRANSFERS IN			257,379.65	199,560.05	-22.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			257,379.65	199,560.05	-22.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,814,434.00	3,482,265.00	-8.7%
2) Federal Revenue		8100-8299	99,008.82	70,465.53	-28.8%
3) Other State Revenue		8300-8599	520,539.56	475,953.20	-8.6%
4) Other Local Revenue		8600-8799	20,420.19	19,000.00	-7.0%
5) TOTAL, REVENUES			4,454,402.57	4,047,683.73	-9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,230,049.57	3,684,065.85	14.1%
2) Instruction - Related Services	2000-2999		622,577.05	683,977.39	9.9%
3) Pupil Services	3000-3999		126,649.48	91,559.31	-27.7%
4) Ancillary Services	4000-4999		23,505.41	38,777.44	65.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,483.68	187,327.15	119.1%
8) Plant Services	8000-8999		205,441.36	190,590.38	-7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,293,706.55	4,876,297.52	13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			160,696.02	(828,613.79)	-615.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	257,379.65	199,560.05	-22.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			257,379.65	199,560.05	-22.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			418,075.67	(629,053.74)	-250.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,395,732.24	1,813,807.91	30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,395,732.24	1,813,807.91	30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,395,732.24	1,813,807.91	30.0%
2) Ending Balance, June 30 (E + F1e)			1,813,807.91	1,184,754.17	-34.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			94,837.39	112,379.39	18.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,718,970.52	725,399.51	-57.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	346,975.27	New

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	76,406.22	93,948.22
7311	Classified School Employee Professional Development Block	1,097.00	1,097.00
7388	SB 117 COVID-19 LEA Response Funds	3,496.54	3,496.54
7510	Low-Performing Students Block Grant	9,990.00	9,990.00
9010	Other Restricted Local	3,847.63	3,847.63
Total, Restricted Balance		94,837.39	112,379.39

Child Development Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,367,170.10	9,446,956.00	0.9%
4) Other Local Revenue		8600-8799	152,935.77	15,000.00	-90.2%
5) TOTAL, REVENUES			9,520,105.87	9,461,956.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	290,160.07	294,545.90	1.5%
2) Classified Salaries		2000-2999	4,963,436.25	5,257,154.46	5.9%
3) Employee Benefits		3000-3999	3,104,644.49	2,981,924.20	-4.0%
4) Books and Supplies		4000-4999	148,235.00	734,111.48	395.2%
5) Services and Other Operating Expenditures		5000-5999	287,985.96	159,100.00	-44.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	193,396.66	20,119.96	-89.6%
9) TOTAL, EXPENDITURES			8,987,858.43	9,446,956.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			532,247.44	15,000.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,977.15	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,977.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			582,224.59	15,000.00	-97.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,474.36	976,698.95	147.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,474.36	976,698.95	147.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,474.36	976,698.95	147.6%
2) Ending Balance, June 30 (E + F1e)			976,698.95	991,698.95	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			976,698.95	991,698.95	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	206,610.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	132,536.56		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,216,174.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	49,977.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,605,298.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	278,922.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	349,677.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			628,599.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			976,698.95		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	8,863,199.60	8,900,000.00	0.4%
All Other State Revenue	All Other	8590	503,970.50	546,956.00	8.5%
TOTAL, OTHER STATE REVENUE			9,367,170.10	9,446,956.00	0.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	19,934.30	15,000.00	-24.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	132,536.56	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	464.91	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			152,935.77	15,000.00	-90.2%
TOTAL, REVENUES			9,520,105.87	9,461,956.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	210.80	0.00	-100.0%
Certificated Pupil Support Salaries		1200	56,846.03	59,694.43	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,859.20	112,698.14	0.7%
Other Certificated Salaries		1900	121,244.04	122,153.33	0.7%
TOTAL, CERTIFICATED SALARIES			290,160.07	294,545.90	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,338,213.89	4,626,030.07	6.6%
Classified Support Salaries		2200	45,586.20	51,199.74	12.3%
Classified Supervisors' and Administrators' Salaries		2300	202,719.60	204,784.77	1.0%
Clerical, Technical and Office Salaries		2400	162,467.91	154,563.01	-4.9%
Other Classified Salaries		2900	214,448.65	220,576.87	2.9%
TOTAL, CLASSIFIED SALARIES			4,963,436.25	5,257,154.46	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	950,133.65	876,932.34	-7.7%
PERS		3201-3202	395,539.75	436,324.23	10.3%
OASDI/Medicare/Alternative		3301-3302	198,423.09	213,108.15	7.4%
Health and Welfare Benefits		3401-3402	1,274,514.19	1,371,173.69	7.6%
Unemployment Insurance		3501-3502	2,571.03	2,775.81	8.0%
Workers' Compensation		3601-3602	68,742.81	81,609.98	18.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	214,719.97	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,104,644.49	2,981,924.20	-4.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	140,749.20	724,111.48	414.5%
Noncapitalized Equipment		4400	7,485.80	10,000.00	33.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			148,235.00	734,111.48	395.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	19,693.14	15,000.00	-23.8%
Travel and Conferences		5200	24,923.21	38,300.00	53.7%
Dues and Memberships		5300	1,200.00	1,500.00	25.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,648.66	9,500.00	-46.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,854.96	1,500.00	-47.5%
Professional/Consulting Services and Operating Expenditures		5800	221,282.29	92,800.00	-58.1%
Communications		5900	383.70	500.00	30.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			287,985.96	159,100.00	-44.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			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	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	193,396.66	20,119.96	-89.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			193,396.66	20,119.96	-89.6%
TOTAL, EXPENDITURES			8,987,858.43	9,446,956.00	5.1%

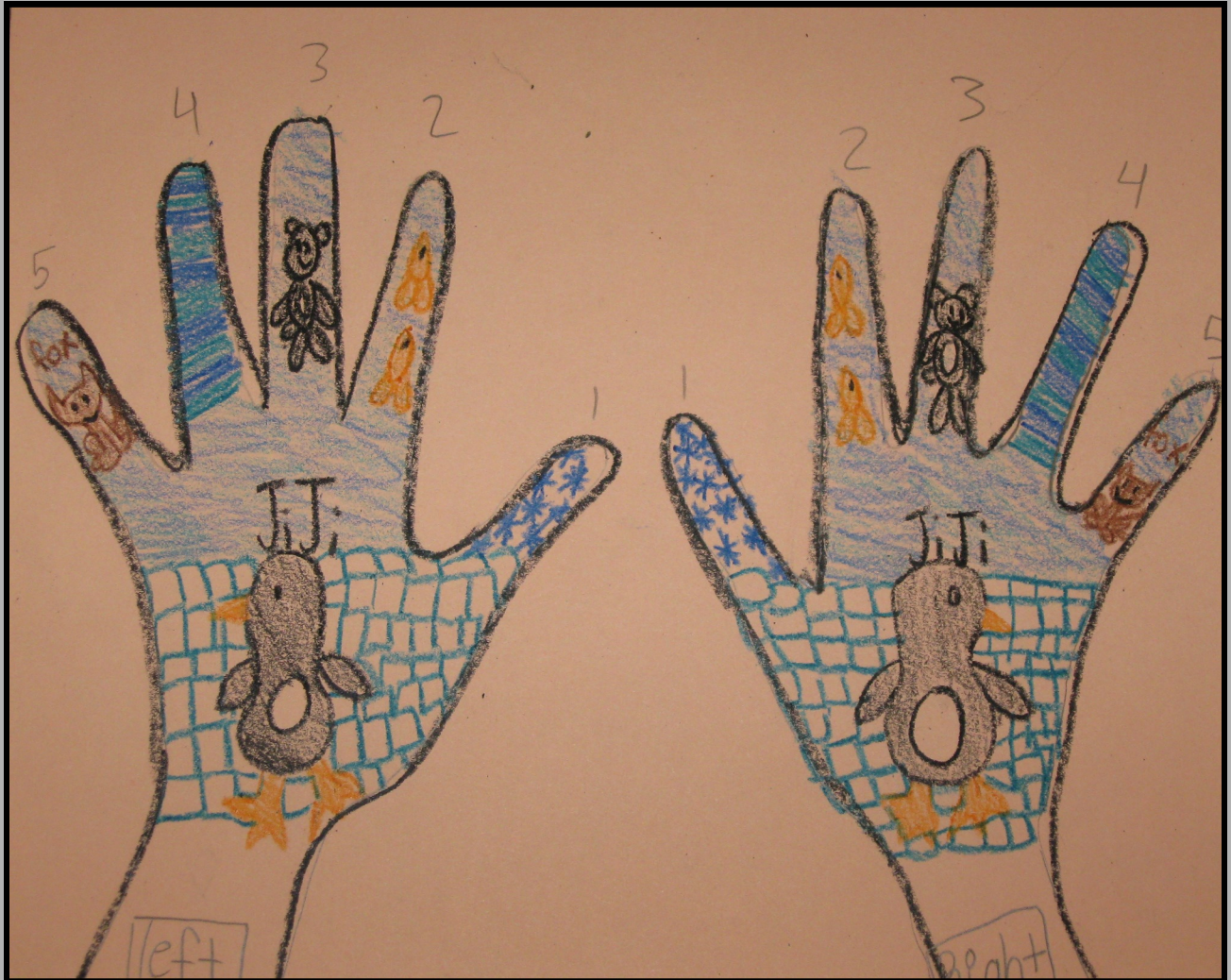
Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	49,977.15	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,977.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,977.15	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,367,170.10	9,446,956.00	0.9%
4) Other Local Revenue		8600-8799	152,935.77	15,000.00	-90.2%
5) TOTAL, REVENUES			9,520,105.87	9,461,956.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,283,804.75	7,931,781.64	8.9%
2) Instruction - Related Services	2000-2999		979,503.83	959,505.28	-2.0%
3) Pupil Services	3000-3999		523,100.20	529,457.42	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		193,396.66	20,119.96	-89.6%
8) Plant Services	8000-8999		8,052.99	6,091.70	-24.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,987,858.43	9,446,956.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			532,247.44	15,000.00	-97.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	49,977.15	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,977.15	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			582,224.59	15,000.00	-97.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,474.36	976,698.95	147.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,474.36	976,698.95	147.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,474.36	976,698.95	147.6%
2) Ending Balance, June 30 (E + F1e)			976,698.95	991,698.95	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			976,698.95	991,698.95	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	976,698.95	991,698.95
Total, Restricted Balance		<u>976,698.95</u>	<u>991,698.95</u>

Cafeteria Special Revenue Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,598,609.64	32,713,000.00	6.9%
3) Other State Revenue		8300-8599	2,111,460.11	2,246,300.00	6.4%
4) Other Local Revenue		8600-8799	2,140,089.19	2,378,000.00	11.1%
5) TOTAL, REVENUES			34,850,158.94	37,337,300.00	7.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,720,980.99	12,614,585.00	7.6%
3) Employee Benefits		3000-3999	6,755,143.22	6,690,159.43	-1.0%
4) Books and Supplies		4000-4999	17,663,899.00	18,107,100.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	787,677.28	981,200.00	24.6%
6) Capital Outlay		6000-6999	591,993.60	2,599,000.00	339.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	456,699.55	914,578.85	100.3%
9) TOTAL, EXPENDITURES			37,976,393.64	41,906,623.28	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,126,234.70)	(4,569,323.28)	46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,808.07	6,000.00	-23.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,808.07	6,000.00	-23.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,426.63)	(4,563,323.28)	46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,037,256.11	18,918,829.48	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,037,256.11	18,918,829.48	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,037,256.11	18,918,829.48	-14.2%
2) Ending Balance, June 30 (E + F1e)			18,918,829.48	14,355,506.20	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	1,420,717.79	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,491,404.39	14,355,506.20	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,212,385.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	57,931.80		
c) in Revolving Cash Account		9130	5,948.30		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,514,613.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,262.11		
6) Stores		9320	1,420,717.79		
7) Prepaid Expenditures		9330	759.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,218,617.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,099,125.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,200,662.99		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,299,788.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,918,829.48		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,012,051.82	30,913,000.00	6.6%
Donated Food Commodities		8221	1,586,557.82	1,800,000.00	13.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,598,609.64	32,713,000.00	6.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,111,460.11	2,246,300.00	6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,111,460.11	2,246,300.00	6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,244.00	3,000.00	33.7%
Food Service Sales		8634	698,445.32	575,000.00	-17.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	306,262.53	300,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,133,137.34	1,500,000.00	32.4%
TOTAL, OTHER LOCAL REVENUE			2,140,089.19	2,378,000.00	11.1%
TOTAL, REVENUES			34,850,158.94	37,337,300.00	7.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,773,192.70	10,624,815.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	1,884,014.29	1,921,244.00	2.0%
Clerical, Technical and Office Salaries		2400	63,774.00	68,526.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,720,980.99	12,614,585.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,995,668.07	2,132,403.98	6.9%
OASDI/Medicare/Alternative		3301-3302	795,291.28	845,716.00	6.3%
Health and Welfare Benefits		3401-3402	3,403,695.70	3,520,223.00	3.4%
Unemployment Insurance		3501-3502	5,690.53	6,489.05	14.0%
Workers' Compensation		3601-3602	154,257.63	185,327.40	20.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	400,540.01	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,755,143.22	6,690,159.43	-1.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	425,199.64	517,000.00	21.6%
Noncapitalized Equipment		4400	157,939.11	215,000.00	36.1%
Food		4700	17,080,760.25	17,375,100.00	1.7%
TOTAL, BOOKS AND SUPPLIES			17,663,899.00	18,107,100.00	2.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	76,396.68	100,000.00	30.9%
Travel and Conferences		5200	11,344.23	12,000.00	5.8%
Dues and Memberships		5300	2,805.50	4,000.00	42.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	129,773.79	203,000.00	56.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	529,731.24	570,000.00	7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(53,137.23)	(54,300.00)	2.2%
Professional/Consulting Services and Operating Expenditures		5800	90,758.86	146,300.00	61.2%
Communications		5900	4.21	200.00	4650.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			787,677.28	981,200.00	24.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	390,872.00	1,167,665.00	198.7%
Equipment		6400	201,121.60	1,431,335.00	611.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			591,993.60	2,599,000.00	339.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	456,699.55	914,578.85	100.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			456,699.55	914,578.85	100.3%
TOTAL, EXPENDITURES			37,976,393.64	41,906,623.28	10.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	7,808.07	6,000.00	-23.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,808.07	6,000.00	-23.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,808.07	6,000.00	-23.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,598,609.64	32,713,000.00	6.9%
3) Other State Revenue		8300-8599	2,111,460.11	2,246,300.00	6.4%
4) Other Local Revenue		8600-8799	2,140,089.19	2,378,000.00	11.1%
5) TOTAL, REVENUES			34,850,158.94	37,337,300.00	7.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		36,800,778.90	39,425,398.60	7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		194,651.78	195,880.83	0.6%
7) General Administration	7000-7999		456,699.55	914,578.85	100.3%
8) Plant Services	8000-8999		524,263.41	1,370,765.00	161.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,976,393.64	41,906,623.28	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,126,234.70)	(4,569,323.28)	46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,808.07	6,000.00	-23.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,808.07	6,000.00	-23.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,118,426.63)	(4,563,323.28)	46.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,037,256.11	18,918,829.48	-14.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,037,256.11	18,918,829.48	-14.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,037,256.11	18,918,829.48	-14.2%
2) Ending Balance, June 30 (E + F1e)			18,918,829.48	14,355,506.20	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,948.30	0.00	-100.0%
Stores		9712	1,420,717.79	0.00	-100.0%
Prepaid Items		9713	759.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			17,491,404.39	14,355,506.20	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	17,482,098.09	14,346,199.90
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	9,306.29	9,306.29
5370	Child Nutrition: Fresh Fruit and Vegetable Program	0.01	0.01
Total, Restricted Balance		17,491,404.39	14,355,506.20

Deferred Maintenance Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,000,000.00	2,000,000.00	-50.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,110.51	170,000.00	10.3%
5) TOTAL, REVENUES			4,154,110.51	2,170,000.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,994.99	0.00	-100.0%
4) Books and Supplies		4000-4999	78,404.87	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	123,372.74	448,646.00	263.7%
6) Capital Outlay		6000-6999	5,797,727.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,001,500.58	448,646.00	-92.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,847,390.07)	1,721,354.00	-193.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,847,390.07)	1,721,354.00	-193.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,370,792.83	5,523,402.76	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,370,792.83	5,523,402.76	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,370,792.83	5,523,402.76	-25.1%
2) Ending Balance, June 30 (E + F1e)			5,523,402.76	7,244,756.76	31.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,523,402.76	7,244,756.76	31.2%
140000 Maintenance Projects	0000	9780	4,350,727.57		
140001 Artificial Turf	0000	9780	1,172,675.19		
140000 Maintenance Projects	0000	9780		6,517,081.57	
140001 Artificial Turf	0000	9780		727,675.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,061,418.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,079.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,068,498.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,545,096.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,545,096.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,523,402.76		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,000,000.00	2,000,000.00	-50.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,000,000.00	2,000,000.00	-50.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	154,110.51	170,000.00	10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			154,110.51	170,000.00	10.3%
TOTAL, REVENUES			4,154,110.51	2,170,000.00	-47.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,999.27	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	(4.28)	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,994.99	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	78,404.87	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			78,404.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,440.75	445,000.00	272.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,931.99	3,646.00	-7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,372.74	448,646.00	263.7%
CAPITAL OUTLAY					
Land Improvements		6170	473,850.98	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,323,877.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,797,727.98	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,001,500.58	448,646.00	-92.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,000,000.00	2,000,000.00	-50.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,110.51	170,000.00	10.3%
5) TOTAL, REVENUES			4,154,110.51	2,170,000.00	-47.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,001,500.58	448,646.00	-92.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,001,500.58	448,646.00	-92.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,847,390.07)	1,721,354.00	-193.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,847,390.07)	1,721,354.00	-193.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			7,370,792.83	5,523,402.76	-25.1%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,370,792.83	5,523,402.76	-25.1%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,370,792.83	5,523,402.76	-25.1%
2) Ending Balance, June 30 (E + F1e)			5,523,402.76	7,244,756.76	31.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			5,523,402.76	7,244,756.76	31.2%
140000 Maintenance Projects			4,350,727.57		
140001 Artificial Turf			1,172,675.19		
140000 Maintenance Projects				6,517,081.57	
140001 Artificial Turf				727,675.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	0.00

Special Reserve Fund for Other than Capital Outlay Projects



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,445.07	19,000.00	3.0%
5) TOTAL, REVENUES			18,445.07	19,000.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,445.07	19,000.00	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,218,445.07	19,000.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,218,445.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,218,445.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,218,445.07	New
2) Ending Balance, June 30 (E + F1e)			1,218,445.07	1,237,445.07	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,218,445.07	1,237,445.07	1.6%
District Operating Systems	0000	9780	1,218,445.07		
District Operating System	0000	9780		1,237,445.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,217,275.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,214.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,218,489.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	44.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			44.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,218,445.07		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,445.07	19,000.00	3.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,445.07	19,000.00	3.0%
TOTAL, REVENUES			18,445.07	19,000.00	3.0%

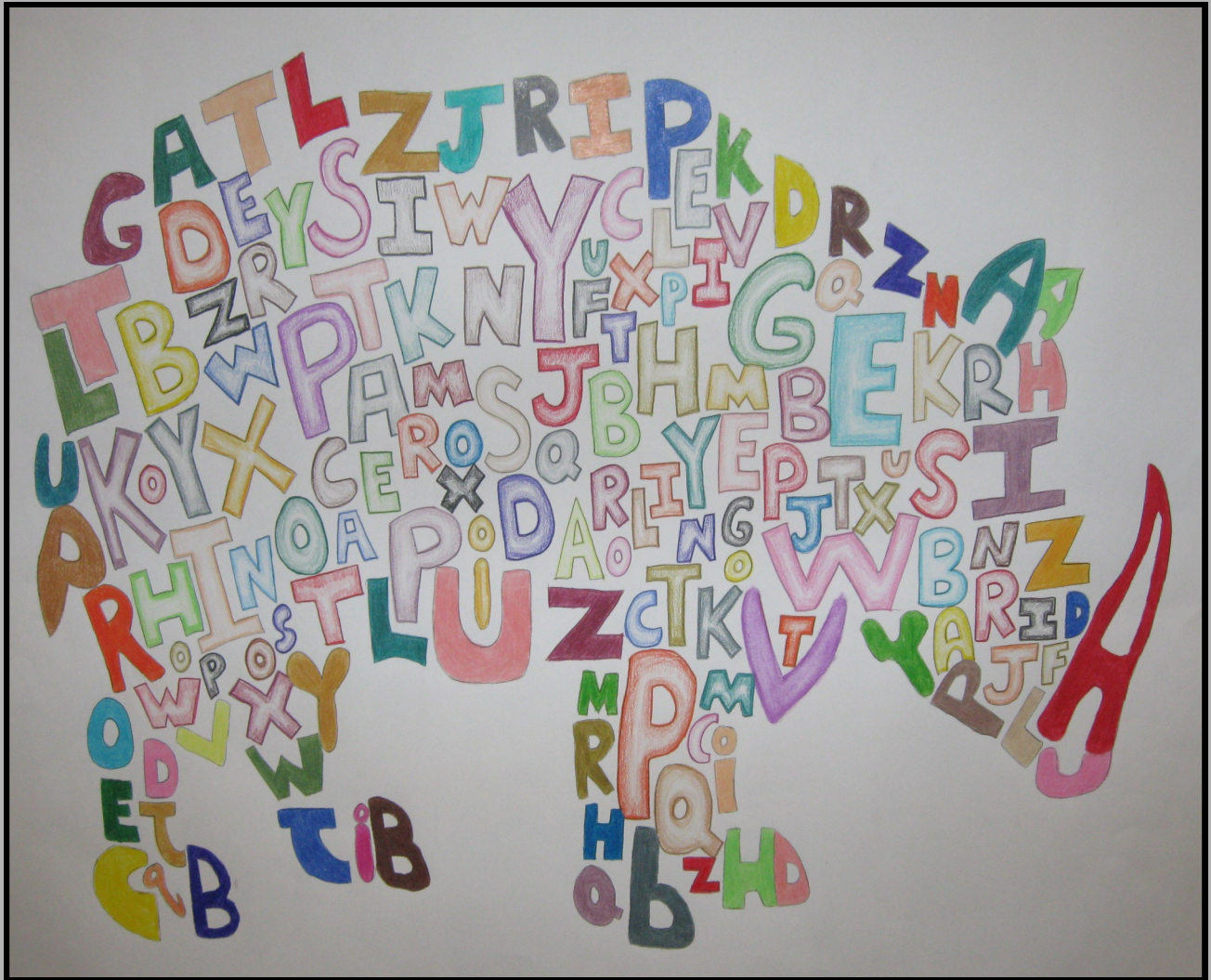
Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,200,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,445.07	19,000.00	3.0%
5) TOTAL, REVENUES			18,445.07	19,000.00	3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,445.07	19,000.00	3.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,218,445.07	19,000.00	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,218,445.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,218,445.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,218,445.07	New
2) Ending Balance, June 30 (E + F1e)			1,218,445.07	1,237,445.07	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,218,445.07	1,237,445.07	1.6%
District Operating Systems	0000	9780	1,218,445.07		
District Operating System	0000	9780		1,237,445.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Special Reserve Fund for Postemployment Benefits



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,060.11	6,500.00	7.3%
5) TOTAL, REVENUES			6,060.11	6,500.00	7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,060.11	6,500.00	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,060.11	6,500.00	7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	320,014.75	326,074.86	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,014.75	326,074.86	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,014.75	326,074.86	1.9%
2) Ending Balance, June 30 (E + F1e)			326,074.86	332,574.86	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	326,074.86	332,514.75	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	60.11	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	325,761.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	325.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			326,086.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	12.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			12.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			326,074.86		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,060.11	6,500.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,060.11	6,500.00	7.3%
TOTAL, REVENUES			6,060.11	6,500.00	7.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,060.11	6,500.00	7.3%
5) TOTAL, REVENUES			6,060.11	6,500.00	7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,060.11	6,500.00	7.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,060.11	6,500.00	7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	320,014.75	326,074.86	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			320,014.75	326,074.86	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,014.75	326,074.86	1.9%
2) Ending Balance, June 30 (E + F1e)			326,074.86	332,574.86	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	326,074.86	332,514.75	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	60.11	New

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	0.00

Building Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,145,755.54	1,200,000.00	4.7%
5) TOTAL, REVENUES			1,145,755.54	1,200,000.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	495,244.30	772,966.50	56.1%
3) Employee Benefits		3000-3999	209,045.75	327,597.58	56.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	51,719.40	46,600.00	-9.9%
6) Capital Outlay		6000-6999	8,251,298.70	11,600,000.00	40.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,007,308.15	12,747,164.08	41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,861,552.61)	(11,547,164.08)	46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,861,558.95)	(11,547,164.08)	46.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,453,977.92	51,592,418.97	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,453,977.92	51,592,418.97	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,453,977.92	51,592,418.97	-13.2%
2) Ending Balance, June 30 (E + F1e)			51,592,418.97	40,045,254.89	-22.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			51,592,418.97	40,045,254.89	-22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,039,969.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,308.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,284.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			56,296,561.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,678,336.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,805.57		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,704,142.19		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			51,592,418.97		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,145,755.54	1,200,000.00	4.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,145,755.54	1,200,000.00	4.7%
TOTAL, REVENUES			1,145,755.54	1,200,000.00	4.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	398,581.83	594,066.24	49.0%
Clerical, Technical and Office Salaries		2400	96,662.47	178,900.26	85.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			495,244.30	772,966.50	56.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	95,062.91	163,246.19	71.7%
OASDI/Medicare/Alternative		3301-3302	37,275.03	59,131.93	58.6%
Health and Welfare Benefits		3401-3402	48,489.12	93,471.10	92.8%
Unemployment Insurance		3501-3502	243.64	385.75	58.3%
Workers' Compensation		3601-3602	6,496.80	11,362.61	74.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	21,478.25	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			209,045.75	327,597.58	56.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	51,719.40	46,600.00	-9.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,719.40	46,600.00	-9.9%
CAPITAL OUTLAY					
Land		6100	69,200.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,182,098.70	11,600,000.00	41.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,251,298.70	11,600,000.00	40.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,007,308.15	12,747,164.08	41.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,145,755.54	1,200,000.00	4.7%
5) TOTAL, REVENUES			1,145,755.54	1,200,000.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,007,308.15	12,747,164.08	41.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,007,308.15	12,747,164.08	41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,861,552.61)	(11,547,164.08)	46.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6.34	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,861,558.95)	(11,547,164.08)	46.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,453,977.92	51,592,418.97	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,453,977.92	51,592,418.97	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,453,977.92	51,592,418.97	-13.2%
2) Ending Balance, June 30 (E + F1e)			51,592,418.97	40,045,254.89	-22.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			51,592,418.97	40,045,254.89	-22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	51,592,418.97	40,045,254.89
Total, Restricted Balance		<u>51,592,418.97</u>	<u>40,045,254.89</u>

Capital Facilities Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,520,583.96	6,940,228.00	-7.7%
5) TOTAL, REVENUES			7,520,583.96	6,940,228.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	358.24	0.00	-100.0%
3) Employee Benefits		3000-3999	31.05	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	114,802.33	307,981.00	168.3%
6) Capital Outlay		6000-6999	5,029,194.13	1,463,000.00	-70.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,144,385.75	1,770,981.00	-65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,376,198.21	5,169,247.00	117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,556,701.53	1,607,752.82	3.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,556,701.53)	(1,607,752.82)	3.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			819,496.68	3,561,494.18	334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,335,574.96	18,155,071.64	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,335,574.96	18,155,071.64	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,335,574.96	18,155,071.64	4.7%
2) Ending Balance, June 30 (E + F1e)			18,155,071.64	21,716,565.82	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,310,920.86	9,900,396.04	19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,844,150.78	11,816,169.78	20.0%
250000 Developer Fees	0000	9780	9,110,344.18		
259157 City of Santa Ana Redevelopment	0000	9780	733,806.60		
250000 Developer Fees	0000	9780		11,082,363.18	
259157 City of Santa Ana Redevelopment	0000	9780		733,806.60	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,331,717.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	101,217.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,432,935.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	277,863.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			277,863.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,155,071.64		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	4,629,761.26	4,590,228.00	-0.9%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	327,634.83	350,000.00	6.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,540,867.57	2,000,000.00	-21.3%
Other Local Revenue All Other Local Revenue					
		8699	22,320.30	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,520,583.96	6,940,228.00	-7.7%
TOTAL, REVENUES			7,520,583.96	6,940,228.00	-7.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	358.24	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			358.24	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.17	0.00	-100.0%
Workers' Compensation		3601-3602	4.88	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31.05	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	460.11	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	114,342.22	307,981.00	169.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,802.33	307,981.00	168.3%
CAPITAL OUTLAY					
Land		6100	53,688.23	0.00	-100.0%
Land Improvements		6170	39,120.04	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,936,385.86	1,463,000.00	-70.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,029,194.13	1,463,000.00	-70.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,144,385.75	1,770,981.00	-65.6%

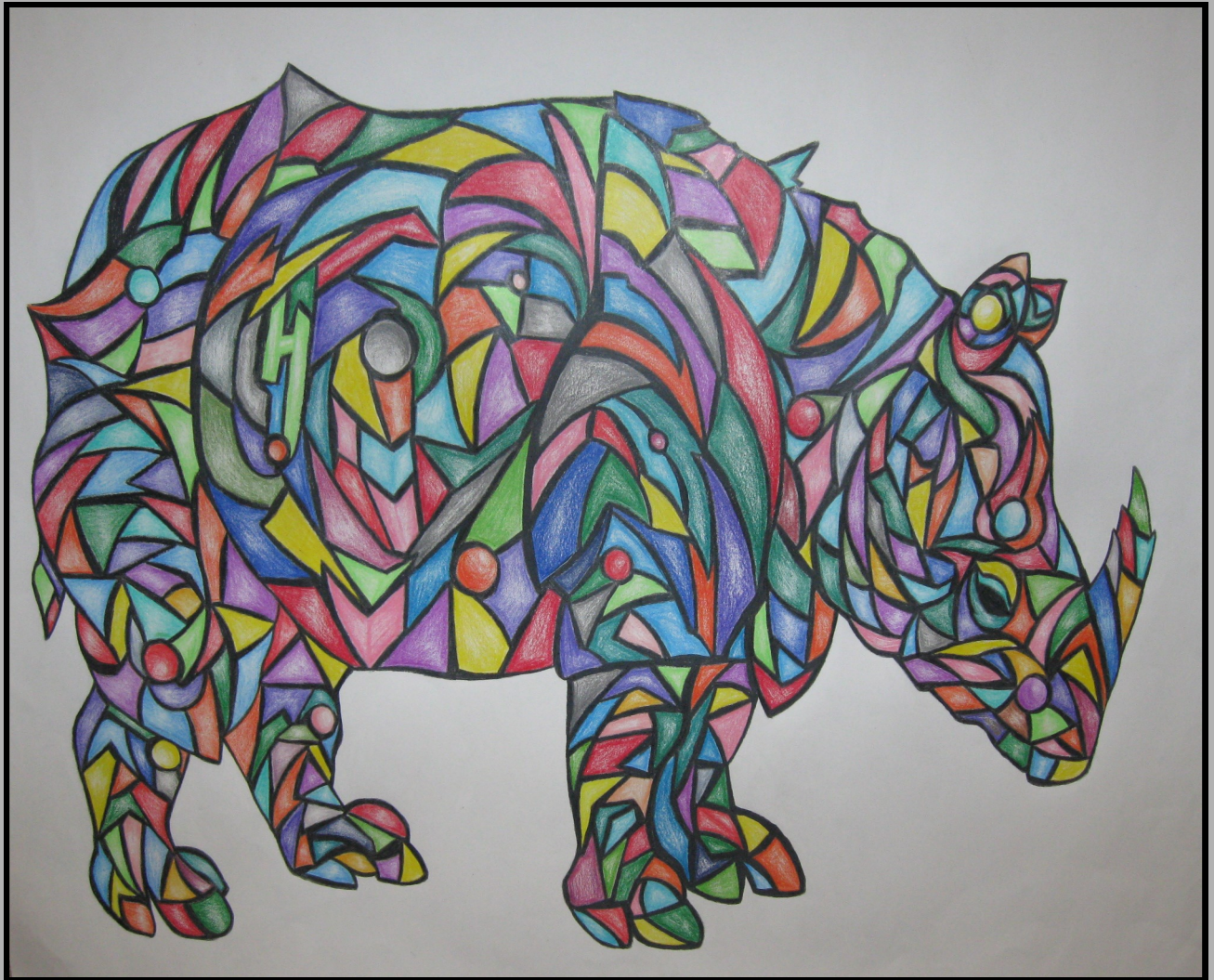
Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,556,701.53	1,607,752.82	3.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,556,701.53	1,607,752.82	3.3%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,556,701.53)	(1,607,752.82)	3.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,520,583.96	6,940,228.00	-7.7%
5) TOTAL, REVENUES			7,520,583.96	6,940,228.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,224.72	7,981.00	-58.5%
8) Plant Services	8000-8999		5,125,161.03	1,763,000.00	-65.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,144,385.75	1,770,981.00	-65.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,376,198.21	5,169,247.00	117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,556,701.53	1,607,752.82	3.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,556,701.53)	(1,607,752.82)	3.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			819,496.68	3,561,494.18	334.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,335,574.96	18,155,071.64	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,335,574.96	18,155,071.64	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,335,574.96	18,155,071.64	4.7%
2) Ending Balance, June 30 (E + F1e)			18,155,071.64	21,716,565.82	19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,310,920.86	9,900,396.04	19.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,844,150.78	11,816,169.78	20.0%
250000 Developer Fees	0000	9780	9,110,344.18		
259157 City of Santa Ana Redevelopment	0000	9780	733,806.60		
250000 Developer Fees	0000	9780		11,082,363.18	
259157 City of Santa Ana Redevelopment	0000	9780		733,806.60	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	8,310,920.86	9,900,396.04
Total, Restricted Balance		<u>8,310,920.86</u>	<u>9,900,396.04</u>

County School Facilities Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,841,369.50)	0.00	-100.0%
4) Other Local Revenue		8600-8799	339,566.73	400,000.00	17.8%
5) TOTAL, REVENUES			(2,501,802.77)	400,000.00	-116.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,683.33	8,506.00	-12.2%
6) Capital Outlay		6000-6999	20,624,058.65	2,620,000.00	-87.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,633,741.98	2,628,506.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,135,544.75)	(2,228,506.00)	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,715,748.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,715,748.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,419,796.75)	(2,228,506.00)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,856,865.37	4,437,068.62	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,856,865.37	4,437,068.62	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,856,865.37	4,437,068.62	-82.1%
2) Ending Balance, June 30 (E + F1e)			4,437,068.62	2,208,562.62	-50.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,437,068.62	2,208,562.62	-50.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,017,995.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,490.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,025,486.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,588,417.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,588,417.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,437,068.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(2,841,369.50)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(2,841,369.50)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	339,566.73	400,000.00	17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			339,566.73	400,000.00	17.8%
TOTAL, REVENUES			(2,501,802.77)	400,000.00	-116.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,683.33	8,506.00	-12.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,683.33	8,506.00	-12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,624,058.65	2,620,000.00	-87.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,624,058.65	2,620,000.00	-87.3%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,633,741.98	2,628,506.00	-87.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,715,748.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,715,748.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,715,748.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,841,369.50)	0.00	-100.0%
4) Other Local Revenue		8600-8799	339,566.73	400,000.00	17.8%
5) TOTAL, REVENUES			(2,501,802.77)	400,000.00	-116.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,633,741.98	2,628,506.00	-87.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,633,741.98	2,628,506.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(23,135,544.75)	(2,228,506.00)	-90.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,715,748.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,715,748.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,419,796.75)	(2,228,506.00)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,856,865.37	4,437,068.62	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,856,865.37	4,437,068.62	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,856,865.37	4,437,068.62	-82.1%
2) Ending Balance, June 30 (E + F1e)			4,437,068.62	2,208,562.62	-50.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,437,068.62	2,208,562.62	-50.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	4,437,068.62	2,208,562.62
Total, Restricted Balance		<u>4,437,068.62</u>	<u>2,208,562.62</u>

Special Reserve Fund for Capital Outlay Projects



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,558,283.64	2,407,826.35	-32.3%
4) Other Local Revenue		8600-8799	747,038.34	350,000.00	-53.1%
5) TOTAL, REVENUES			4,305,321.98	2,757,826.35	-35.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	361,965.02	437,623.00	20.9%
6) Capital Outlay		6000-6999	3,377,328.93	3,095,826.35	-8.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,739,293.95	3,533,449.35	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			566,028.03	(775,623.00)	-237.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,350,005.90	1,387,180.42	2.8%
b) Transfers Out		7600-7629	4,145,074.78	1,444,203.00	-65.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,795,068.88)	(57,022.58)	-98.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,229,040.85)	(832,645.58)	-62.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,202,550.14	9,973,509.29	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,202,550.14	9,973,509.29	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,202,550.14	9,973,509.29	-18.3%
2) Ending Balance, June 30 (E + F1e)			9,973,509.29	9,140,863.71	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,657,653.09	957,653.09	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,315,856.20	8,183,210.62	-1.6%
400000 Future Capital Projects	0000	9780	1,424,497.59		
400308 QZAB Solar Energy	0000	9780	3,434,926.20		
400309 California Solar Initiative	0000	9780	3,456,432.41		
40000 Future Capital Projects	0000	9780		1,661,874.59	
400308 Qzab Solar Energy	0000	9780		3,302,903.62	
400309 California Solar Initiative	0000	9780		3,218,432.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,503,655.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	19,919.85		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	12,929.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	404,133.69		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,940,638.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	387,875.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	200,284.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,378,969.03		
6) TOTAL, LIABILITIES			2,967,128.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,973,509.29		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,558,283.64	2,407,826.35	-32.3%
TOTAL, OTHER STATE REVENUE			3,558,283.64	2,407,826.35	-32.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,555.04	350,000.00	16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	446,483.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			747,038.34	350,000.00	-53.1%
TOTAL, REVENUES			4,305,321.98	2,757,826.35	-35.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,237.15	75,000.00	2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	288,727.87	362,623.00	25.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,965.02	437,623.00	20.9%
CAPITAL OUTLAY					
Land		6100	5,400.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,371,928.93	3,095,826.35	-8.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,377,328.93	3,095,826.35	-8.3%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,739,293.95	3,533,449.35	-5.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,350,005.90	1,387,180.42	2.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,350,005.90	1,387,180.42	2.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,145,074.78	1,444,203.00	-65.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,145,074.78	1,444,203.00	-65.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,795,068.88)	(57,022.58)	-98.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,558,283.64	2,407,826.35	-32.3%
4) Other Local Revenue		8600-8799	747,038.34	350,000.00	-53.1%
5) TOTAL, REVENUES			4,305,321.98	2,757,826.35	-35.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,739,293.95	3,533,449.35	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,739,293.95	3,533,449.35	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			566,028.03	(775,623.00)	-237.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,350,005.90	1,387,180.42	2.8%
b) Transfers Out		7600-7629	4,145,074.78	1,444,203.00	-65.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,795,068.88)	(57,022.58)	-98.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,229,040.85)	(832,645.58)	-62.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,202,550.14	9,973,509.29	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,202,550.14	9,973,509.29	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,202,550.14	9,973,509.29	-18.3%
2) Ending Balance, June 30 (E + F1e)			9,973,509.29	9,140,863.71	-8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,657,653.09	957,653.09	-42.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,315,856.20	8,183,210.62	-1.6%
400000 Future Capital Projects	0000	9780	1,424,497.59		
400308 QZAB Solar Energy	0000	9780	3,434,926.20		
400309 California Solar Initiative	0000	9780	3,456,432.41		
40000 Future Capital Projects	0000	9780		1,661,874.59	
400308 Qzab Solar Energy	0000	9780		3,302,903.62	
400309 California Solar Initiative	0000	9780		3,218,432.41	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,657,653.09	957,653.09
Total, Restricted Balance		<u>1,657,653.09</u>	<u>957,653.09</u>

Capital Project Fund for Blended Component Units



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	394,039.24	16,500.00	-95.8%
5) TOTAL, REVENUES			394,039.24	16,500.00	-95.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,046.45	92,606.94	-7.4%
3) Employee Benefits		3000-3999	44,890.26	40,324.08	-10.2%
4) Books and Supplies		4000-4999	855.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	29,864.10	4,448.00	-85.1%
6) Capital Outlay		6000-6999	11,976.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			187,633.33	137,379.02	-26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			206,405.91	(120,879.02)	-158.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,412.25	(120,879.02)	-158.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546,331.36	752,743.61	37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,331.36	752,743.61	37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,331.36	752,743.61	37.8%
2) Ending Balance, June 30 (E + F1e)			752,743.61	631,864.59	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			752,743.61	631,864.59	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	765,086.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	779.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			765,865.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,464.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,657.12		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,121.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			752,743.61		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	15,089.37	16,500.00	9.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	378,949.87	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			394,039.24	16,500.00	-95.8%
TOTAL, REVENUES			394,039.24	16,500.00	-95.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,076.37	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	97,488.32	92,606.94	-5.0%
Clerical, Technical and Office Salaries		2400	481.76	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,046.45	92,606.94	-7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,232.77	19,169.63	-0.3%
OASDI/Medicare/Alternative		3301-3302	7,534.25	7,084.43	-6.0%
Health and Welfare Benefits		3401-3402	12,783.70	12,662.40	-0.9%
Unemployment Insurance		3501-3502	49.22	46.30	-5.9%
Workers' Compensation		3601-3602	1,272.00	1,361.32	7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,018.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,890.26	40,324.08	-10.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	855.53	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			855.53	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	29,864.10	4,448.00	-85.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,864.10	4,448.00	-85.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,976.99	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,976.99	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,633.33	137,379.02	-26.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6.34	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6.34	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6.34	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	394,039.24	16,500.00	-95.8%
5) TOTAL, REVENUES			394,039.24	16,500.00	-95.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		187,633.33	135,379.02	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	2,000.00	New
10) TOTAL, EXPENDITURES			187,633.33	137,379.02	-26.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			206,405.91	(120,879.02)	-158.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6.34	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6.34	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			206,412.25	(120,879.02)	-158.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546,331.36	752,743.61	37.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546,331.36	752,743.61	37.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			546,331.36	752,743.61	37.8%
2) Ending Balance, June 30 (E + F1e)			752,743.61	631,864.59	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			752,743.61	631,864.59	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	752,743.61	631,864.59
Total, Restricted Balance		<u>752,743.61</u>	<u>631,864.59</u>

Bond Interest and Redemption Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,346,366.00	3,733,866.00	177.3%
3) Other State Revenue		8300-8599	84,658.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,371,038.00	25,672,075.00	-2.7%
5) TOTAL, REVENUES			27,802,062.00	29,405,941.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,911,331.00	29,950,498.00	36.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,911,331.00	29,950,498.00	36.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,890,731.00	(544,557.00)	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	936,446.00	0.00	-100.0%
b) Transfers Out		7600-7629	936,446.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,890,731.00	(544,557.00)	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,379,862.00	35,358,532.00	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,379,862.00	35,358,532.00	20.3%
d) Other Restatements		9795	87,939.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,467,801.00	35,358,532.00	20.0%
2) Ending Balance, June 30 (E + F1e)			35,358,532.00	34,813,975.00	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			35,358,532.00	34,813,975.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,285,186.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	73,346.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,358,532.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			35,358,532.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,346,366.00	3,733,866.00	177.3%
TOTAL, FEDERAL REVENUE			1,346,366.00	3,733,866.00	177.3%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	84,658.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,658.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	23,687,986.00	24,724,642.00	4.4%
Unsecured Roll		8612	1,588,374.00	0.00	-100.0%
Prior Years' Taxes		8613	324,954.00	306,388.00	-5.7%
Supplemental Taxes		8614	341,241.00	311,887.00	-8.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	428,483.00	329,158.00	-23.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,371,038.00	25,672,075.00	-2.7%
TOTAL, REVENUES			27,802,062.00	29,405,941.00	5.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,322,365.00	14,102,328.00	92.6%
Bond Interest and Other Service Charges		7434	14,588,966.00	15,848,170.00	8.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,911,331.00	29,950,498.00	36.7%
TOTAL, EXPENDITURES			21,911,331.00	29,950,498.00	36.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	936,446.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			936,446.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	936,446.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			936,446.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,346,366.00	3,733,866.00	177.3%
3) Other State Revenue		8300-8599	84,658.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,371,038.00	25,672,075.00	-2.7%
5) TOTAL, REVENUES			27,802,062.00	29,405,941.00	5.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,911,331.00	29,950,498.00	36.7%
10) TOTAL, EXPENDITURES			21,911,331.00	29,950,498.00	36.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			5,890,731.00	(544,557.00)	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	936,446.00	0.00	-100.0%
b) Transfers Out		7600-7629	936,446.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,890,731.00	(544,557.00)	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,379,862.00	35,358,532.00	20.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,379,862.00	35,358,532.00	20.3%
d) Other Restatements		9795	87,939.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,467,801.00	35,358,532.00	20.0%
2) Ending Balance, June 30 (E + F1e)			35,358,532.00	34,813,975.00	-1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			35,358,532.00	34,813,975.00	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	35,358,532.00	34,813,975.00
Total, Restricted Balance		<u>35,358,532.00</u>	<u>34,813,975.00</u>

Debt Service Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,514.12	862,677.00	-13.9%
5) TOTAL, REVENUES			1,001,514.12	862,677.00	-13.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,517,381.66	7,600,904.72	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,517,381.66	7,600,904.72	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,515,867.54)	(6,738,227.72)	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,648,572.91	6,800,727.72	2.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,648,572.91	6,800,727.72	2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,705.37	62,500.00	-52.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,332,009.29	4,464,714.66	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,332,009.29	4,464,714.66	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,332,009.29	4,464,714.66	3.1%
2) Ending Balance, June 30 (E + F1e)			4,464,714.66	4,527,214.66	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,430,991.48	4,478,991.48	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,723.18	47,705.16	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	518.02	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,653.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,416,906.23		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	420,829.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,847,390.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	382,674.69		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			382,675.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,464,714.66		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	137,167.15	62,500.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	864,346.97	800,177.00	-7.4%
TOTAL, OTHER LOCAL REVENUE			1,001,514.12	862,677.00	-13.9%
TOTAL, REVENUES			1,001,514.12	862,677.00	-13.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,186,252.09	2,085,493.00	-4.6%
Other Debt Service - Principal		7439	5,331,129.57	5,515,411.72	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,517,381.66	7,600,904.72	1.1%
TOTAL, EXPENDITURES			7,517,381.66	7,600,904.72	1.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,648,572.91	6,800,727.72	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			6,648,572.91	6,800,727.72	2.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,648,572.91	6,800,727.72	2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,514.12	862,677.00	-13.9%
5) TOTAL, REVENUES			1,001,514.12	862,677.00	-13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,517,381.66	7,600,904.72	1.1%
10) TOTAL, EXPENDITURES			7,517,381.66	7,600,904.72	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,515,867.54)	(6,738,227.72)	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,648,572.91	6,800,727.72	2.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,648,572.91	6,800,727.72	2.3%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,705.37	62,500.00	-52.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,332,009.29	4,464,714.66	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,332,009.29	4,464,714.66	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,332,009.29	4,464,714.66	3.1%
2) Ending Balance, June 30 (E + F1e)			4,464,714.66	4,527,214.66	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,430,991.48	4,478,991.48	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,723.18	47,705.16	41.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	518.02	New

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	4,430,991.48	4,478,991.48
Total, Restricted Balance		<u>4,430,991.48</u>	<u>4,478,991.48</u>

Self-Insurance Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	400.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,287,003.05	20,439,707.72	-19.2%
5) TOTAL, REVENUES			25,287,403.05	20,439,707.72	-19.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,751.39	0.00	-100.0%
2) Classified Salaries		2000-2999	582,530.92	588,305.01	1.0%
3) Employee Benefits		3000-3999	5,703,106.30	10,225,034.85	79.3%
4) Books and Supplies		4000-4999	120,086.72	66,500.00	-44.6%
5) Services and Other Operating Expenses		5000-5999	8,051,430.97	7,901,496.00	-1.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,458,906.30	18,781,335.86	29.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,828,496.75	1,658,371.86	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	25,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(25,000,000.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,828,496.75	(23,341,628.14)	-315.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,519,664.48	40,348,161.23	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,519,664.48	40,348,161.23	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,519,664.48	40,348,161.23	36.7%
2) Ending Net Position, June 30 (E + F1e)			40,348,161.23	17,006,533.09	-57.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	40,348,161.23	17,006,533.09	-57.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,506,236.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,631,007.38		
c) in Revolving Cash Account		9130	700,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,401,318.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,862,267.95		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			56,100,830.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,727,519.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,149.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,752,668.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			40,348,161.23		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	400.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			400.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	833,596.11	870,000.00	4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,418,221.33	9,569,707.72	-60.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,185.61	10,000,000.00	28320.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,287,003.05	20,439,707.72	-19.2%
TOTAL, REVENUES			25,287,403.05	20,439,707.72	-19.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	1,751.39	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,751.39	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,030.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	211,677.92	214,304.34	1.2%
Clerical, Technical and Office Salaries		2400	368,822.56	374,000.67	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			582,530.92	588,305.01	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	944.25	0.00	-100.0%
PERS		3201-3202	114,551.58	121,779.14	6.3%
OASDI/Medicare/Alternative		3301-3302	42,620.35	45,005.35	5.6%
Health and Welfare Benefits		3401-3402	(4,458,262.60)	49,308.12	-101.1%
Unemployment Insurance		3501-3502	287.04	294.15	2.5%
Workers' Compensation		3601-3602	7,472.49	8,648.09	15.7%
OPEB, Allocated		3701-3702	10,020,304.63	10,000,000.00	-0.2%
OPEB, Active Employees		3751-3752	25,188.56	0.00	-100.0%
Other Employee Benefits		3901-3902	(50,000.00)	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,703,106.30	10,225,034.85	79.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,264.86	16,500.00	-59.0%
Noncapitalized Equipment		4400	79,821.86	50,000.00	-37.4%
TOTAL, BOOKS AND SUPPLIES			120,086.72	66,500.00	-44.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,543.88	1,500.00	-2.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,636,418.16	3,710,000.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	56,106.59	5,000.00	-91.1%
Transfers of Direct Costs - Interfund		5750	4,210.30	2,700.00	-35.9%
Professional/Consulting Services and Operating Expenditures		5800	4,353,092.84	4,181,796.00	-3.9%
Communications		5900	59.20	500.00	744.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,051,430.97	7,901,496.00	-1.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,458,906.30	18,781,335.86	29.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	25,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	25,000,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(25,000,000.00)	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	400.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	25,287,003.05	20,439,707.72	-19.2%
5) TOTAL, REVENUES			25,287,403.05	20,439,707.72	-19.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,458,906.30	18,781,335.86	29.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,458,906.30	18,781,335.86	29.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,828,496.75	1,658,371.86	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	25,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(25,000,000.00)	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,828,496.75	(23,341,628.14)	-315.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,519,664.48	40,348,161.23	36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,519,664.48	40,348,161.23	36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,519,664.48	40,348,161.23	36.7%
2) Ending Net Position, June 30 (E + F1e)			40,348,161.23	17,006,533.09	-57.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	40,348,161.23	17,006,533.09	-57.9%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Net Position	0.00	0.00

Retiree Benefit Fund



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257.32	250.00	-2.8%
5) TOTAL, REVENUES			257.32	250.00	-2.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7.74	10,000,008.00	129198969.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7.74	10,000,008.00	129198969.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			249.58	(9,999,758.00)	-4006734.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			249.58	(9,999,758.00)	-4006734.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,178.63	50,013,428.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,178.63	50,013,428.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,178.63	50,013,428.21	0.0%
2) Ending Net Position, June 30 (E + F1e)			50,013,428.21	40,013,670.21	-20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50,013,428.21	40,013,670.21	-20.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,415.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	50,000,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			50,013,428.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			50,013,428.21		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	257.32	250.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			257.32	250.00	-2.8%
TOTAL, REVENUES			257.32	250.00	-2.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7.74	10,000,008.00	129198969.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7.74	10,000,008.00	129198969.8%
TOTAL, EXPENSES			7.74	10,000,008.00	129198969.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257.32	250.00	-2.8%
5) TOTAL, REVENUES			257.32	250.00	-2.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7.74	10,000,008.00	129198969.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7.74	10,000,008.00	129198969.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			249.58	(9,999,758.00)	-4006734.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			249.58	(9,999,758.00)	-4006734.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,013,178.63	50,013,428.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,013,178.63	50,013,428.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,013,178.63	50,013,428.21	0.0%
2) Ending Net Position, June 30 (E + F1e)			50,013,428.21	40,013,670.21	-20.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	50,013,428.21	40,013,670.21	-20.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
<hr/>			
	Total, Restricted Net Position	0.00	0.00

Supplemental Information



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	10,389.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9.99		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			10,399.36		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	10,399.36		
4) TOTAL, LIABILITIES			10,399.36		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	3,191.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	412,725.94		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.06		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			415,920.61		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	415,920.61		
4) TOTAL, LIABILITIES			415,920.61		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	43,664.56	43,664.56	45,189.27	42,502.25	42,341.25	43,613.69
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	43,664.56	43,664.56	45,189.27	42,502.25	42,341.25	43,613.69
5. District Funded County Program ADA						
a. County Community Schools	84.86	94.73	84.86	85.41	85.41	85.41
b. Special Education-Special Day Class	39.26	39.26	39.26	39.26	39.26	39.26
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.69	5.69	5.69	5.69	5.69	5.69
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	129.81	139.68	129.81	130.36	130.36	130.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	43,794.37	43,804.24	45,319.08	42,632.61	42,471.61	43,744.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	344.15	344.15	344.15	344.15	344.15	344.15
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	344.15	344.15	344.15	344.15	344.15	344.15
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	344.15	344.15	344.15	344.15	344.15	344.15

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	149,214,469.58	(13,042,064.58)	136,172,405.00	13,042,065.00		149,214,470.00
Work in Progress	21,352,626.14	183,078,628.86	204,431,255.00	49,287,006.00	205,154,330.51	48,563,930.49
Total capital assets not being depreciated	170,567,095.72	170,036,564.28	340,603,660.00	62,329,071.00	205,154,330.51	197,778,400.49
Capital assets being depreciated:						
Land Improvements	118,596,605.63	(93,675,996.63)	24,920,609.00	93,641,866.93	64,942,954.56	53,619,521.37
Buildings	1,144,862,470.52	(208,439,335.52)	936,423,135.00	208,439,435.52	407,158,523.85	737,704,046.67
Equipment	87,493,431.72	(73,384,221.72)	14,109,210.00	72,794,601.85	41,224,790.62	45,679,021.23
Total capital assets being depreciated	1,350,952,507.87	(375,499,553.87)	975,452,954.00	374,875,904.30	513,326,269.03	837,002,589.27
Accumulated Depreciation for:						
Land Improvements	(52,291,096.40)	31,683,596.40	(20,607,500.00)	(31,854,584.80)	(15,935,606.05)	(36,526,478.75)
Buildings	(316,105,865.40)	86,384,976.40	(229,720,889.00)	(86,384,976.40)	(69,258,681.07)	(246,847,184.33)
Equipment	(371,804,780.53)	362,375,291.53	(9,429,489.00)	(362,431,433.52)	(335,980,033.16)	(35,880,889.36)
Total accumulated depreciation	(740,201,742.33)	480,443,864.33	(259,757,878.00)	(480,670,994.72)	(421,174,320.28)	(319,254,552.44)
Total capital assets being depreciated, net	610,750,765.54	104,944,310.46	715,695,076.00	(105,795,090.42)	92,151,948.75	517,748,036.83
Governmental activity capital assets, net	781,317,861.26	274,980,874.74	1,056,298,736.00	(43,466,019.42)	297,306,279.26	715,526,437.32
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	A, Basic Grants Low Income and Neglected	TITLE 1	REGULAR MIGRANT ED	CORE SET ASIDE	CORE SET ASIDE	TARGETED INTERVENTION	TARGETED INTERVENTION
FEDERAL CATALOG NUMBER	84-01	3010	84,0111			3091	
RESOURCE CODE	8290	8290	3060	3090	3090	8290	3091
REVENUE OBJECT		FUND 09	8290	8290	8290	FUND 01	8290
LOCAL DESCRIPTION (if any)			FUND 09	FUND 01	FUND 09	FUND 01	FUND 09
AWARD							
1. Prior Year Carryover	1,186,115.99					4,073,418.91	41,152.68
2. a. Current Year Award	15,042,566.05	57,856.14	424,720.00	1,682,175.99	0.00		
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	15,042,566.05	57,856.14	424,720.00	1,682,175.99	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00						
4. Total Available Award	16,228,682.04	57,856.14	424,720.00	1,682,175.99	0.00	4,073,418.91	41,152.68
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	1,186,115.99					541,936.97	31,699.73
6. Cash Received in Current Year	7,152,469.10	57,856.14	145,110.24	1,682,175.99	0.00	3,540,934.89	9,452.95
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,338,585.09	57,856.14	145,110.24	1,682,175.99	0.00	4,082,871.86	41,152.68
EXPENDITURES							
9. Donor-Authorized Expenditures	10,061,058.35	57,856.14	377,887.97	1,682,175.99	0.00	3,264,783.48	41,152.68
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,061,058.35	57,856.14	377,887.97	1,682,175.99	0.00	3,264,783.48	41,152.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,722,473.26)	0.00	(232,777.73)	0.00	0.00	818,088.38	0.00
a. Unearned Revenue						818,088.38	
b. Accounts Payable							
c. Accounts Receivable	1,722,473.26		232,777.73				
14. Unused Grant Award Calculation (line 4 minus line 9)	6,167,623.69	0.00	46,832.03	0.00	0.00	808,635.43	0.00
15. If Carryover is allowed, enter line 14 amount here	6,167,623.69		0.00			808,635.43	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,061,058.35	57,856.14	377,887.97	1,682,175.99	0.00	3,264,783.48	41,152.68

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	FAMILY AND COMMUNITY WORKERS	MIGRANT ED EVEN START (MEES)	ESSA: CSI LEA FUNDING	IDEA LOCAL ASSISTANCE	IDEA PRIVATE SCHOOL CALCULATION	IDEA PRESCHOOL FEDERAL	IDEA MENTAL HEALTH
FEDERAL CATALOG NUMBER				84,075		84,173A	84,027A
RESOURCE CODE	3092	3110	3182	3310	3311	3315	3327
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)	FUND 01						
AWARD							
1. Prior Year Carryover			381,559.00				
2. a. Current Year Award	715,623.82	93,135.00	680,493.00	10,136,010.00	35,190.77	351,716.00	579,037.00
b. Transferability (ESSA)							
c. Other Adjustments				(35,190.77)			
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	715,623.82	93,135.00	680,493.00	10,100,819.23	35,190.77	351,716.00	579,037.00
3. Required Matching Funds/Other							
4. Total Available Award	715,623.82	93,135.00	1,062,052.00	10,100,819.23	35,190.77	351,716.00	579,037.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year			30,367.00	0.00	0.00	0.00	
6. Cash Received in Current Year	715,623.82	34,659.45	207,313.00	0.00	0.00	0.00	183,764.35
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	715,623.82	34,659.45	237,680.00	0.00	0.00	0.00	183,764.35
EXPENDITURES							
9. Donor-Authorized Expenditures	715,623.82	89,144.74	217,487.12	10,100,819.23	35,190.77	351,716.00	579,037.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	715,623.82	89,144.74	217,487.12	10,100,819.23	35,190.77	351,716.00	579,037.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(54,485.29)	20,192.88	(10,100,819.23)	(35,190.77)	(351,716.00)	(395,272.65)
a. Unearned Revenue			20,192.88				
b. Accounts Payable							
c. Accounts Receivable		54,485.29					
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	3,990.26	844,564.88	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00	844,564.88				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	715,623.82	89,144.74	217,487.12	10,100,819.23	35,190.77	351,716.00	579,037.00

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	PRESCHOOL STAFF DEVELOPMENT	EARLY EDUCATION PROGRAM	ALTERNATIVE DISPUTE RESOLUTION	TRANSITION PARTNERSHIP PROGRAM	TITLE I PART C SECTION 131 CARL PERKINS	NCLB TITLE II	ESSA TITLE IV, PART A
FEDERAL CATALOG NUMBER	84.173A		84.027A	84.048A		84.367A	
RESOURCE CODE	3345	3385	3395	3410	3550	4035	4127
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	3,805.12		233.73			124,769.19	1,266,764.43
2. a. Current Year Award	2,295.00	282,678.00	14,601.00	437,487.00	460,035.00	2,188,426.00	1,305,329.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award	2,295.00	282,678.00	14,601.00	437,487.00	460,035.00	2,188,426.00	1,305,329.00
(sum lines 2a, 2b, & 2c)		8,995.30			63,859.00		
3. Required Matching Funds/Other							
4. Total Available Award	6,100.12	291,673.30	14,834.73	437,487.00	523,894.00	2,313,195.19	2,572,093.43
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,183.00	0.00	0.00	234,253.17	314,365.00	36,544.19	609,274.53
7. Contributed Matching Funds		8,995.30	0.00			1,985,193.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,183.00	8,995.30	0.00	234,253.17	314,365.00	2,021,737.19	609,274.53
EXPENDITURES							
9. Donor-Authorized Expenditures	1,268.23	291,673.30	233.73	402,200.02	523,893.56	1,867,220.45	714,149.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,268.23	291,673.30	233.73	402,200.02	523,893.56	1,867,220.45	714,149.35
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(85.23)	(282,678.00)	(233.73)	(167,946.85)	(209,528.56)	154,516.74	(104,874.82)
a. Unearned Revenue						154,516.74	
b. Accounts Payable	85.23	282,678.00	233.73	167,946.85	209,528.56		104,874.82
c. Accounts Receivable	4,831.89	0.00	14,601.00	35,286.98	0.44	445,974.74	1,857,944.08
14. Unused Grant Award Calculation (line 4 minus line 9)	4,831.89	0.00	14,601.00	35,286.98	0.44	445,974.74	1,857,944.08
15. If Carryover is allowed, enter line 14 amount here	4,831.89	0.00	14,601.00	0.00	0.00	445,974.74	1,857,944.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,268.23	282,678.00	233.73	402,200.02	523,893.56	1,867,220.45	714,149.35

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ESSA TITLE III, IMMIGRANT ED	NCLB TITLE III LEP	HEAD START	VENTO HOMELESS CHILDREN	IRVINE MATHEMATICS (UCI)	21ST CENTURY ASSETS	COMMUNITY LEARNING CENTERS
1. Prior Year Carryover	248,095.64	3,492,460.75				(5,000.00)	
2. a. Current Year Award	0.00	1,823,334.00	4,230,426.00	250,000.00	171,095.78	1,300,000.00	990,379.93
b. Transferability (ESSA)							
c. Other Adjustments			(141,790.44)		(2,178.29)		
d. Adj Curr Yr Award							
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)	0.00	1,823,334.00	4,088,635.56	250,000.00	168,917.49	1,300,000.00	990,379.93
4. Total Available Award (sum lines 1, 2d, & 3)	248,095.64	5,315,794.75	4,230,426.00	250,000.00	168,917.49	1,300,000.00	990,379.93
REVENUES							
5. Unearned Revenue Deferred from Prior Year	14,499.64	1,557,401.75					
6. Cash Received in Current Year	233,596.00	2,221,401.00	3,030,893.60	71,250.00	0.00	650,000.00	495,189.96
7. Contributed Matching Funds						5,000.00	
8. Total Available (sum lines 5, 6, & 7)	248,095.64	3,778,802.75	3,030,893.60	71,250.00	0.00	655,000.00	495,189.96
EXPENDITURES							
9. Donor-Authorized Expenditures	157,256.10	2,655,791.71	3,887,410.67	246,623.30	168,917.49	1,126,368.80	834,961.71
10. Non Donor-Authorized Expenditures			141,790.44				
11. Total Expenditures (lines 9 & 10)	157,256.10	2,655,791.71	4,029,201.11	246,623.30	168,917.49	1,126,368.80	834,961.71
12. Amounts Included in Line 6 above for Prior Year Adjustments						(5,000.00)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	90,839.54	1,123,011.04	(856,517.07)	(175,373.30)	(168,917.49)	(476,368.80)	(339,771.75)
a. Unearned Revenue	90,839.54	1,123,011.04					
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	90,839.54	2,660,003.04	343,015.33	3,376.70	0.00	173,631.20	155,418.22
15. If Carryover is allowed, enter line 14 amount here	90,839.54	2,660,003.04	0.00	3,376.70		173,631.20	155,418.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	157,256.10	2,655,791.71	3,887,410.67	246,623.30	168,917.49	1,126,368.80	834,961.71

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	POSITIVE SCHOOL CLIMATE MODEL	COPS OFFICE SCHOOL	TOTAL
1. Prior Year Carryover	917,979.92		11,731,355.36
2. a. Current Year Award		500,000.00	43,754,610.48
b. Transferability (ESSA)			0.00
c. Other Adjustments			(179,159.50)
d. Adj Curr Yr Award	0.00	500,000.00	43,575,450.98
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)			219,644.74
4. Total Available Award (sum lines 1, 2d, & 3)	917,979.92	500,000.00	55,526,451.08
REVENUES			
5. Unearned Revenue Deferred from Prior Year			4,322,204.80
6. Cash Received in Current Year	353,324.30		23,005,643.96
7. Contributed Matching Funds			13,995.30
8. Total Available (sum lines 5, 6, & 7)	353,324.30	0.00	27,341,844.06
EXPENDITURES			
9. Donor-Authorized Expenditures	917,979.92		41,369,881.63
10. Non Donor-Authorized Expenditures			141,790.44
11. Total Expenditures (lines 9 & 10)	917,979.92	0.00	41,511,672.07
12. Amounts Included in Line 6 above for Prior Year Adjustments			(5,000.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(564,655.62)	0.00	(14,033,037.57)
a. Unearned Revenue			2,206,648.58
b. Accounts Payable			0.00
c. Accounts Receivable	564,655.62		16,239,686.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	500,000.00	14,156,569.45
15. If Carryover is allowed, enter line 14 amount here			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	917,979.92	500,000.00	13,727,444.41
		0.00	41,360,886.33

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STATE PROGRAM NAME	(TEACHER RESIDENCY CAPACITY-TRC10)	(TEACHER RESIDENCY CAPACITY-TRC22)	LOCAL SOLUTIONS (LS227)	TEACHER RESIDENCY GRANT (TR22)	PROP 47 GRANT	CL SCHOOL EMPLOYEE GRANT	AFTER SCHOOL EDUCATION & SAFETY (ASES)
RESOURCE CODE	57	58	59	60	71	724	6010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01	FUND 01
AWARD							
1. Prior Year Carryover	50,000.00	50,000.00	160,000.00	500,000.00			
2. a. Current Year Award					2,756,857.00	80,000.00	9,054,892.92
b. Other Adjustments							2,731.94
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	2,756,857.00	80,000.00	9,057,624.86
3. Required Matching Funds/Other							2,979,900.37
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	50,000.00	160,000.00	500,000.00	2,756,857.00	80,000.00	12,037,525.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year	45,000.00	45,000.00	144,000.00	450,000.00		48,340.80	
6. Cash Received in Current Year						40,000.00	8,362,142.99
7. Contributed Matching Funds							2,979,900.37
8. Total Available (sum lines 5, 6, & 7)	45,000.00	45,000.00	144,000.00	450,000.00	0.00	88,340.80	11,342,043.36
EXPENDITURES							
9. Donor-Authorized Expenditures	11,176.51	15,599.61	0.00	166,601.64	276,758.75	80,000.00	12,037,525.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,176.51	15,599.61	0.00	166,601.64	276,758.75	80,000.00	12,037,525.23
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	33,823.49	29,400.39	144,000.00	283,398.36	(276,758.75)	8,340.80	(695,481.87)
a. Unearned Revenue	33,823.49	29,400.39	144,000.00	283,398.36		8,340.80	
b. Accounts Payable							
c. Accounts Receivable					276,758.75		695,481.87
14. Unused Grant Award Calculation (line 4 minus line 9)	38,823.49	34,400.39	160,000.00	333,398.36	2,480,098.25	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	38,823.49	34,400.39	160,000.00	333,398.36	2,480,098.25		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,176.51	15,599.61	0.00	166,601.64	276,758.75	80,000.00	9,057,624.86

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STATE PROGRAM NAME	AFTER SCHOOL EDUCATION & SAFETY (ASES)	SAFETY (ASES) KIDS CODE PILOT PROGRAM	CHILD DEV: PREK & FAM LITERACY PROG SUPPORT	CHILD DEV: CA STATE PRESCHOOL	CHILD DEV: CA STATE PRE QRIS BLOCK GRANT	LIGHTHOUSE ACADEMY PROJECT	LIGHTHOUSE ACADEMY PROJECT
RESOURCE CODE	6010	6011	6052	6105	6127	6385	6385
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	FUND 09	FUND 01	FUND 12	FUND 12	FUND 12	VALLEY HS	VALLEY HS
AWARD							
1. Prior Year Carryover		72,773.16					
2. a. Current Year Award	177,559.20	174,000.00	20,000.00	10,276,560.00	289,000.00	12,428.00	15,000.00
b. Other Adjustments		(96,357.62)		(1,357,765.24)	(207,648.50)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	177,559.20	77,642.38	20,000.00	8,918,794.76	81,351.50	0.00	15,000.00
3. Required Matching Funds/Other				(434,906.83)			
4. Total Available Award (sum lines 1, 2c, & 3)	177,559.20	150,415.54	20,000.00	8,483,887.93	81,351.50	12,428.00	15,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		72,773.16					
6. Cash Received in Current Year		174,000.00		7,717,425.16		0.00	11,250.00
7. Contributed Matching Funds				(434,906.83)			
8. Total Available (sum lines 5, 6, & 7)	0.00	246,773.16	0.00	7,282,518.33	0.00	0.00	11,250.00
EXPENDITURES							
9. Donor-Authorized Expenditures	177,559.20	100,989.97	20,000.00	8,483,887.93	81,351.50	11,171.36	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	177,559.20	100,989.97	20,000.00	8,483,887.93	81,351.50	11,171.36	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(177,559.20)	145,783.19	(20,000.00)	(1,201,369.60)	(81,351.50)	(11,171.36)	11,250.00
a. Unearned Revenue		145,783.19					11,250.00
b. Accounts Payable							
c. Accounts Receivable	177,559.20		20,000.00	1,201,369.60	81,351.50	11,171.36	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	49,425.57	0.00	0.00	0.00	1,256.64	15,000.00
15. If Carryover is allowed, enter line 14 amount here		49,425.57					15,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	177,559.20	100,989.97	20,000.00	8,918,794.76	81,351.50	11,171.36	0.00

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA LIGHTHOUSE MIDDLE SCHOOL FOUND. - CARR	CPA LIGHTHOUSE MIDDLE SCHOOL FOUND. - VILLA	CTE INCENTIVE GRANT	WORKABILITY	EDUCATION ACADEMY CENTURY (0434)	CPA GRANT: GLOBAL ACADEMY (0190)	CPA GRANT: E BUSINESS ACADEMY (0473)
RESOURCE CODE	6385	6385	6387	6520	7220	7220	7220
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	CARR INT.	VILLA INT.			7220	7221	7225
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	50,000.00	50,000.00	1,241,038.27	333,600.00	77,670.00	77,670.00	77,670.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	50,000.00	1,241,038.27	333,600.00	77,670.00	77,670.00	77,670.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	50,000.00	1,241,038.27	333,600.00	77,670.00	77,670.00	77,670.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	45,000.00	45,000.00	1,228,627.89		38,835.00	38,835.00	38,835.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	45,000.00	45,000.00	1,228,627.89	0.00	38,835.00	38,835.00	38,835.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,465.60	17,936.29	452,015.29	313,637.15	47,856.47	5,041.04	63,058.44
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,465.60	17,936.29	452,015.29	313,637.15	47,856.47	5,041.04	63,058.44
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	40,534.40	27,063.71	776,612.60	(313,637.15)	(9,021.47)	33,793.96	(24,223.44)
a. Unearned Revenue	40,534.40	27,063.71	776,612.60			33,793.96	
b. Accounts Payable							
c. Accounts Receivable				313,637.15	9,021.47		24,223.44
14. Unused Grant Award Calculation (line 4 minus line 9)	45,534.40	32,063.71	789,022.98	19,962.85	29,813.53	72,628.96	14,611.56
15. If Carryover is allowed, enter line 14 amount here	45,534.40	27,063.71	789,022.98	19,962.85	29,813.53	72,628.96	14,611.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,465.60	17,936.29	452,015.29	313,637.15	47,856.47	5,041.04	63,058.44

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	PROGRAMS - SPECIALIZED SECONDARY	PROGRAMS - SPECIALIZED SECONDARY	CA STUDENT AUTHOR PROGRAM	KINDER READINESS PROGRAM	TOTAL
RESOURCE CODE	7370	7370	7810	7841	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	SAHS COHORT 4	SAHS COHORT 6	7856		
AWARD					
1. Prior Year Carryover		35,000.00		17,587.72	897,788.88
2. a. Current Year Award	75,000.00		40,000.00	425,100.00	25,291,617.39
b. Other Adjustments					(1,659,039.42)
c. Adj Curr Yr Award (sum lines 2a & 2b)	75,000.00	0.00	40,000.00	425,100.00	23,632,577.97
3. Required Matching Funds/Other					2,544,993.54
4. Total Available Award (sum lines 1, 2c, & 3)	75,000.00	35,000.00	40,000.00	442,687.72	27,075,360.39
REVENUES					
5. Unearned Revenue Deferred from Prior Year					805,113.96
6. Cash Received in Current Year	56,250.00	26,250.00	20,000.00	161,179.31	18,003,630.35
7. Contributed Matching Funds					2,544,993.54
8. Total Available (sum lines 5, 6, & 7)	56,250.00	26,250.00	20,000.00	161,179.31	21,353,737.85
EXPENDITURES					
9. Donor-Authorized Expenditures	6,595.25	17,853.04	1,508.20	425,100.00	22,817,688.47
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	6,595.25	17,853.04	1,508.20	425,100.00	22,817,688.47
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	49,654.75	8,396.96	18,491.80	(263,920.69)	(1,463,950.62)
a. Unearned Revenue	49,654.75	8,396.96	18,491.80		1,610,544.41
b. Accounts Payable					0.00
c. Accounts Receivable				263,920.69	3,074,495.03
14. Unused Grant Award Calculation (line 4 minus line 9)	68,404.75	17,146.96	38,491.80	17,587.72	4,257,671.92
15. If Carryover is allowed, enter line 14 amount here	68,404.75	17,146.96	38,491.80		4,233,827.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,595.25	17,853.04	1,508.20	425,100.00	20,272,694.93

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LOCAL PROGRAM NAME	UNITED WAY (SA READS)	ASCIIP LOSS CONTROL GRANT	AVID OCDE - DESTINATION GRADUATION-HS	AVID OCDE - DESTINATION GRADUATION-INT	IMPROVING TEACHER QUALITY (UCI)	THE CALIFORNIA WELLNESS FOUNDATION	CIRCULOS
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9047	9100	9126	9129	9130	9134	9168
AWARD							
1. Prior Year Carryover						887.26	544,183.86
2. a. Current Year Award		500,000.00	36,400.00	26,400.00	136,191.00	25,000.00	688,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	500,000.00	36,400.00	26,400.00	136,191.00	25,000.00	688,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	500,000.00	36,400.00	26,400.00	136,191.00	25,887.26	1,232,183.86
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year			18,200.00	13,200.00	0.00	25,000.00	541,327.34
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	18,200.00	13,200.00	0.00	25,000.00	541,327.34
EXPENDITURES							
9. Donor-Authorized Expenditures		27,500.00	19,023.79	16,550.00	129,810.22	24,662.27	566,001.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	27,500.00	19,023.79	16,550.00	129,810.22	24,662.27	566,001.34
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(27,500.00)	(823.79)	(3,350.00)	(129,810.22)	337.73	(24,674.00)
a. Unearned Revenue						1,224.99	
b. Accounts Payable		27,500.00	823.79	3,350.00	129,810.22		24,674.00
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	472,500.00	17,376.21	9,850.00	6,380.78	1,224.99	666,182.52
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	27,500.00	19,023.79	16,550.00	129,810.22	23,775.01	566,001.34

LOCAL PROGRAM NAME	EPRIZE PARENT ENGAGEMENT INITIATIVE	SUMS GRANT (MTSS)	K12 STRONG WORKFORCE (DISTRICT)	WILLIAM AND FLORA HEWLE	2020 US CENSUS	CAPP LEADERSHIP NE	TOTAL
RESOURCE CODE	9010	9010	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9170	9171	9172	9173	9176	9177	
AWARD							
1. Prior Year Carryover	27,500.00	25,000.00					597,571.12
2. a. Current Year Award	30,000.00		1,411,910.00	60,000.00	62,500.00	15,000.00	2,991,401.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	30,000.00	0.00	1,411,910.00	60,000.00	62,500.00	15,000.00	2,991,401.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	57,500.00	25,000.00	1,411,910.00	60,000.00	62,500.00	15,000.00	3,588,972.12
REVENUES							
5. Unearned Revenue Deferred from Prior Year			1,129,528.00				1,129,528.00
6. Cash Received in Current Year	27,500.00	25,000.00		60,000.00		0.00	710,227.34
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	27,500.00	25,000.00	1,129,528.00	60,000.00	0.00	0.00	1,839,755.34
EXPENDITURES							
9. Donor-Authorized Expenditures		209.04	457,000.85	35,332.98		1,597.33	1,277,687.82
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	0.00	209.04	457,000.85	35,332.98	0.00	1,597.33	1,277,687.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	27,500.00	24,790.96	672,527.15	24,667.02	0.00	(1,597.33)	562,067.52
a. Unearned Revenue	27,500.00	24,790.96	672,527.15	24,667.02		1,597.33	726,043.10
b. Accounts Payable							26,264.35
c. Accounts Receivable							186,158.01
14. Unused Grant Award Calculation (line 4 minus line 9)	57,500.00	24,790.96	954,909.15	24,667.02	62,500.00	13,402.67	2,311,284.30
15. If Carryover is allowed, enter line 14 amount here	57,500.00	24,790.96	954,909.15			13,402.68	2,217,736.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	209.04	457,000.85	35,332.98	0.00	(1,597.33)	1,273,605.90

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FEDERAL AWARDS,
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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ESSER funds	Governor's Emergency Education Relief	Governor's Emergency Education Relief	Governor's Emergency Education Relief	Coronavirus Relief Fund	Coronavirus Relief Fund	Coronavirus Relief Fund	MEDI-CAL	TOTAL
	3210	3215	3215	3220	3220	3220	5640		
	8290	8290	8290	8290	8290	8290	8290		
		FUND 01	FUND 01	FUND 01	FUND 01	FUND 09			
1. Prior Year Restricted Ending Balance								889,435.05	889,435.05
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	1,572,946.04	1,572,946.04	1,572,946.04
b. Other Adjustments								0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	1,572,946.04	1,572,946.04	1,572,946.04
3. Required Matching Funds/Other							238,905.58	238,905.58	238,905.58
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	2,701,286.67	2,701,286.67	2,701,286.67
REVENUES									
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	1,425,696.89	1,425,696.89	1,425,696.89
6. Amounts Included in Line 5 for Prior Year Adjustments								0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	147,249.15	147,249.15	147,249.15
b. Noncurrent Accounts Receivable								0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	147,249.15	147,249.15	147,249.15
8. Contributed Matching Funds							238,905.58	238,905.58	238,905.58
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	1,811,851.62	1,811,851.62	1,811,851.62
EXPENDITURES									
10. Donor-Authorized Expenditures	229,464.78	0.00	0.00	2,123,987.84	0.00	0.00	2,701,286.67	5,054,739.29	5,054,739.29
11. Non Donor-Authorized Expenditures								0.00	0.00
12. Total Expenditures (line 10 plus line 11)	229,464.78	0.00	0.00	2,123,987.84	0.00	0.00	2,701,286.67	5,054,739.29	5,054,739.29
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)	(229,464.78)	0.00	0.00	(2,123,987.84)	0.00	0.00	0.00	(2,353,452.62)	(2,353,452.62)

STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	ROC/P	CHILD DEV RESERVE ACCOUNT	CALIFORNIA CLEAN ENERGY (PROP.39)	LOTTERY INSTRUCTIONAL MATERIALS	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION MASTER PLAN	ADVANCED LEARNING ACADEMY
RESOURCE CODE	808	6130	6230	6300	6300	6500	6500
REVENUE OBJECT	8677	8590	8590	8590	8590	8311	8919
LOCAL DESCRIPTION (if any)		FUND 12		FUND 01	FUND 09	FUND 01	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance	379,473.01	394,474.36	6,176,689.50	3,348,804.46	57,039.10		
2. a. Current Year Award	96,263.00		135,180.00	2,520,918.49	19,876.72	30,400,670.55	232,574.98
b. Other Adjustments		6,960.05					
c. Adj Curr Yr Award (sum lines 2a & 2b)	96,263.00	6,960.05	135,180.00	2,520,918.49	19,876.72	30,400,670.55	232,574.98
3. Required Matching Funds/Other	3,962,300.00	575,264.54				74,268,931.16	
4. Total Available Award (sum lines 1, 2c, & 3)	4,438,036.01	976,698.95	6,311,869.50	5,869,722.95	76,915.82	104,669,601.71	232,574.98
REVENUES							
5. Cash Received in Current Year	48,131.00	6,960.05	135,180.00	1,376,025.89	10,764.76	26,469,272.51	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	48,132.00	0.00	0.00	1,144,892.60	9,111.96	3,931,398.04	232,574.98
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	48,132.00	0.00	0.00	1,144,892.60	9,111.96	3,931,398.04	232,574.98
8. Contributed Matching Funds						74,268,931.16	
9. Total Available (sum lines 5, 7c, & 8)	96,263.00	6,960.05	135,180.00	2,520,918.49	19,876.72	104,669,601.71	232,574.98
EXPENDITURES							
10. Donor-Authorized Expenditures	4,438,036.01		6,199,456.59	1,951,492.06	509.60	104,669,601.71	232,574.98
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	4,438,036.01	0.00	6,199,456.59	1,951,492.06	509.60	104,669,601.71	232,574.98
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	976,698.95	112,412.91	3,918,230.89	76,406.22	0.00	0.00

STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	SPECIAL ED INFANT FUNDING	MENTAL HEALTH FUNDS	CPA GRANT: GLOBAL BUSINESS (0190)	CLASSIFIED SCHOOL EMPLOYEE PD	CLASSIFIED SCHOOL EMPLOYEE PD	SB117 COVID-19 LEA Response Funds	SB117 COVID-19 LEA Response Funds
RESOURCE CODE	6510	6512	7220	7311	7311	7388	7388
REVENUE OBJECT	8311	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)			7221	FUND 01	FUND 09	FUND 01	FUND 09
AWARD							
1. Prior Year Restricted Ending Balance		667,750.95	60,611.28	23,380.51	1,097.00	782,586.00	6,000.00
2. a. Current Year Award	440,622.00	3,163,401.00					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	440,622.00	3,163,401.00	0.00	0.00	0.00	782,586.00	6,000.00
3. Required Matching Funds/Other	69,178.21						
4. Total Available Award (sum lines 1, 2c, & 3)	509,800.21	3,831,151.95	60,611.28	23,380.51	1,097.00	782,586.00	6,000.00
REVENUES							
5. Cash Received in Current Year	400,929.72	2,427,933.00	32,760.00			782,586.00	6,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	39,692.28	735,468.00	(32,760.00)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	39,692.28	735,468.00	(32,760.00)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	69,178.21						
9. Total Available (sum lines 5, 7c, & 8)	509,800.21	3,163,401.00	0.00	0.00	0.00	782,586.00	6,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	509,800.21	2,183,077.64	60,611.28	555.39		0.00	2,503.46
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	509,800.21	2,183,077.64	60,611.28	555.39	0.00	0.00	2,503.46
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,648,074.31	0.00	22,825.12	1,097.00	782,586.00	3,496.54

STATE AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Prop 98 Learning Loss Mitigation Funds	Prop 98 Learning Loss Mitigation Funds	LOW PERFORMING STUDENTS	LOW PERFORMING STUDENTS	ONGOING & MAJOR MAINTENANCE	TOTAL
RESOURCE CODE	7420	7420	7510	7510	8150	
REVENUE OBJECT	8590	8590	8590	8690	8980	
LOCAL DESCRIPTION (if any)	FUND 01	FUND 09	FUND 01	FUND 09	FUND 01	
AWARD						
1. Prior Year Restricted Ending Balance				9,990.00	11,683,917.58	23,400,634.75
2. a. Current Year Award	0.00	0.00	597,407.00		164,340.00	37,962,432.74
b. Other Adjustments						6,960.05
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	164,340.00	37,969,392.79
3. Required Matching Funds/Other					20,230,910.60	99,106,584.51
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	597,407.00	9,990.00	32,079,168.18	160,476,612.05
REVENUES						
5. Cash Received in Current Year	0.00	0.00			164,340.00	31,860,882.93
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	6,108,509.86
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	6,108,509.86
8. Contributed Matching Funds						74,338,109.37
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	164,340.00	112,307,502.16
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	0.00	4,982.50	0.00	20,028,887.85	140,282,089.28
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	4,982.50	0.00	20,028,887.85	140,282,089.28
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	592,424.50	9,990.00	12,050,280.33	20,194,522.77

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LOCAL PROGRAM NAME	SCHOLARSHIP FOR HIGHER	E RATE	TWO WAY DIGITAL	PARTNERS IN EDUCATION BREAKFAST	MASTER TEACHER STIPENDS	RECOGNITION PROGRAMS	SANTA ANA PUBLIC SCHOOLS FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8650	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9005	9034	9040	9045	9050	9051	9067
AWARD							
1. Prior Year Restricted Ending Balance		11,829.22	93,124.53	2,033.06	30,655.72	7,127.79	6,004.64
2. a. Current Year Award	1,500.00	-	728,563.48		89,866.00		50,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,500.00	0.00	728,563.48	0.00	89,866.00	0.00	50,000.00
3. Required Matching Funds/Other (sum lines 2a & 2b)		(11,829.22)		(2,033.06)			
4. Total Available Award (sum lines 1, 2c, & 3)	1,500.00	0.00	821,688.01	0.00	120,521.72	7,127.79	56,004.64
REVENUES							
5. Cash Received in Current Year	1,500.00		665,019.48		52,670.00		50,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	63,544.00	0.00	37,196.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	63,544.00	0.00	37,196.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,500.00	0.00	728,563.48	0.00	89,866.00	0.00	50,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures			566,668.54		68,961.37		29,171.52
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	566,668.54	0.00	68,961.37	0.00	29,171.52
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,500.00	0.00	255,019.47	0.00	51,560.35	7,127.79	26,833.12

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LOCAL PROGRAM NAME	TRAFFIC IMPOUND PROGRAM	ED TECH K-12 VOUCHER	BEGINNING TEACHER BTSA	EMPLOYEE WELLNESS	CELL LEASES	SCE FACILITIES	OC COMMUNITY FOUNDATION
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9078	9094	9125	9138	9141	9142	9143
AWARD							
1. Prior Year Restricted Ending Balance	377.01	138,149.03	404,027.73	29,747.57	1,474,259.99	2,079,507.45	91,937.28
2. a. Current Year Award	500.00		13,600.00	48,957.61	135,901.21		12,450.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	500.00	0.00	13,600.00	48,957.61	135,901.21	0.00	12,450.00
3. Required Matching Funds/Other			80,850.00				
4. Total Available Award (sum lines 1, 2c, & 3)	877.01	138,149.03	498,477.73	78,705.18	1,610,161.20	2,079,507.45	104,387.28
REVENUES							
5. Cash Received in Current Year	500.00		13,600.00		135,901.21		12,450.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	48,957.61	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	48,957.61	0.00	0.00	0.00
8. Contributed Matching Funds			80,850.00				
9. Total Available (sum lines 5, 7c, & 8)	500.00	0.00	94,450.00	48,957.61	135,901.21	0.00	12,450.00
EXPENDITURES							
10. Donor-Authorized Expenditures	231.66		278,811.46	45,756.82	1,374,129.77		74,355.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	231.66	0.00	278,811.46	45,756.82	1,374,129.77	0.00	74,355.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	645.35	138,149.03	219,666.27	32,948.36	236,031.43	2,079,507.45	30,032.14

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LOCAL PROGRAM NAME	BTSA SPED	BECHTEL	PROJECT LEAD THE WAY (PLTW)	TECH REPLACEMENT/ REPAIRS	TECH REPLACEMENT/ REPAIRS,ALA	HERITAGE MUSEUM (OC WATER)	ENDOWMENT MATCH FOR POSITIVE
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9149	9151	9159	9161	FUND 09 9190	9163	9165
AWARD							
1. Prior Year Restricted Ending Balance			5,000.00	45,266.90	2,665.00	3,308.05	690.84
2. a. Current Year Award				11,186.50	660.00		25,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	11,186.50	660.00	0.00	25,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	5,000.00	56,453.40	3,325.00	3,308.05	25,690.84
REVENUES							
5. Cash Received in Current Year				11,186.50	660.00		25,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	11,186.50	660.00	0.00	25,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures			5,000.00	6,696.09		3,308.00	25,690.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	5,000.00	6,696.09	0.00	3,308.00	25,690.84
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	49,757.31	3,325.00	0.05	0.00

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LOCAL PROGRAM NAME	CTE INCENTIVE GRANT (COUNTY)	INDUCATION MENTOR PROGRAM	CALIFORNIA ENDOWMENT	CALOPTIMA	DONATIONS SPEECH & DEBATE	DONATIONS HALL OF FAME WALL	FUNDRAISERS (NON ASB/PTA)
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	9166	9167	9169	9174	9993	9995	9996
AWARD							
1. Prior Year Restricted Ending Balance		25,013.70			3,953.18		185,215.94
2. a. Current Year Award		45,265.99		1,400,000.00	14,822.98	8,770.09	43,943.33
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	45,265.99	0.00	1,400,000.00	14,822.98	8,770.09	43,943.33
3. Required Matching Funds/Other						2,560.00	503.11
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	70,279.69	0.00	1,400,000.00	18,776.16	11,330.09	229,662.38
REVENUES							
5. Cash Received in Current Year		30,906.10			14,822.98	60.00	41,615.09
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	14,359.89	0.00	1,400,000.00	0.00	8,710.09	2,328.24
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	14,359.89	0.00	1,400,000.00	0.00	8,710.09	2,328.24
8. Contributed Matching Funds						2,500.00	503.11
9. Total Available (sum lines 5, 7c, & 8)	0.00	45,265.99	0.00	1,400,000.00	14,822.98	11,270.09	44,446.44
EXPENDITURES							
10. Donor-Authorized Expenditures		39,081.33		138,362.75	5,140.51	449.70	108,823.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	39,081.33	0.00	138,362.75	5,140.51	449.70	108,823.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	31,198.36	0.00	1,261,637.25	13,635.65	10,880.39	120,838.88

LOCAL AWARDS,
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LOCAL PROGRAM NAME	ASB TRANSPORTATION	ASB DONATION CO-CURRICULAR SALARIES	GIFT ACCOUNT	GIFT ACCOUNT ALA	TOTAL
RESOURCE CODE	9010	9010	9010	9010	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	9997	9998	9999	FUND 09 9999	
AWARD					
1. Prior Year Restricted Ending Balance	71,575.94		610,724.46	127.09	5,322,322.12
2. a. Current Year Award	23,072.50	18,591.91	281,680.93		2,954,332.53
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,072.50	18,591.91	281,680.93	0.00	2,954,332.53
3. Required Matching Funds/Other (line 2c minus lines 5 & 6)	4,964.28	6,703.70	(5,419.85)		76,298.96
4. Total Available Award (sum lines 1, 2c, & 3)	99,612.72	25,295.61	886,985.54	127.09	8,352,953.61
REVENUES					
5. Cash Received in Current Year	23,072.50	18,591.91	277,295.17		1,374,850.94
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,385.76	0.00	1,579,481.59
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,385.76	0.00	1,579,481.59
8. Contributed Matching Funds	4,964.28	6,703.70	5,419.85		100,940.94
9. Total Available (sum lines 5, 7c, & 8)	28,036.78	25,295.61	287,100.78	0.00	3,055,273.47
EXPENDITURES					
10. Donor-Authorized Expenditures	20,854.28	13,274.11	125,429.76		2,930,197.15
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	20,854.28	13,274.11	125,429.76	0.00	2,930,197.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	78,758.44	12,021.50	761,555.78	127.09	5,422,756.46

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	275,825,163.07	301	0.00	303	275,825,163.07	305	5,825,424.87		307	269,999,738.20	309
2000 - Classified Salaries	108,036,524.08	311	753,098.44	313	107,283,425.64	315	8,635,644.83		317	98,647,780.81	319
3000 - Employee Benefits	186,893,352.65	321	170,528.39	323	186,722,824.26	325	5,011,458.26		327	181,711,366.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,686,557.88	331	1,610,699.77	333	21,075,858.11	335	1,460,375.29		337	19,615,482.82	339
5000 - Services... & 7300 - Indirect Costs	59,655,840.68	341	500,380.33	343	59,155,460.35	345	21,050,860.00		347	38,104,600.35	349
TOTAL					650,062,731.43	365			TOTAL	608,078,968.18	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	224,231,237.92 375
2. Salaries of Instructional Aides Per EC 41011.		2100	34,429,503.34 380
3. STRS.		3101 & 3102	64,032,197.25 382
4. PERS.		3201 & 3202	6,861,519.65 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	5,828,993.23 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	39,228,017.06 385
7. Unemployment Insurance.		3501 & 3502	143,109.95 390
8. Workers' Compensation Insurance.		3601 & 3602	3,546,140.16 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	10,099,349.05
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			388,400,067.61 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			10,161,849.15 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			378,238,218.46 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.20%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	608,078,968.18
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	387,224,674.00	(143,571.00)	387,081,103.00	9,342,058.00	14,368,321.00	382,054,840.00	12,580,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	69,086,799.00		69,086,799.00	1,613,216.00	4,180,205.00	66,519,810.00	2,443,122.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	35,293,921.00	864,205.00	36,158,126.00	4,088,559.00	6,056,633.00	34,190,052.00	5,984,342.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	140,832,971.00	2,661,845.00	140,832,971.00	34,864,818.00	14,177,909.00	161,519,880.00	
Compensated Absences Payable	488,375.79		3,150,220.79	2,311,997.00		5,462,217.79	
Governmental activities long-term liabilities	632,926,740.79	3,382,479.00	636,309,219.79	52,220,648.00	38,783,068.00	649,746,799.79	21,007,464.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	339,545,284.44		339,545,284.44			341,580,841.44
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	45,565.15		45,565.15			44,138.52
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	43,794.37		43,794.37	42,632.61		42,632.61
2. Total Charter Schools ADA (Form A, Line C9)	344.15		344.15	344.15		344.15
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			44,138.52			42,976.76
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	554,350.66		554,350.66	554,350.00		554,350.00
2. Timber Yield Tax (Object 8022)	0.34		0.34	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	105,465,709.14		105,465,709.14	104,605,487.00		104,605,487.00
5. Unsecured Roll Taxes (Object 8042)	6,808,539.68		6,808,539.68	6,489,369.00		6,489,369.00
6. Prior Years' Taxes (Object 8043)	1,310,367.02		1,310,367.02	1,314,493.00		1,314,493.00
7. Supplemental Taxes (Object 8044)	5,601,438.30		5,601,438.30	5,557,783.00		5,557,783.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	37,251,718.00		37,251,718.00	35,293,236.00		35,293,236.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	19,831,640.95		19,831,640.95	19,580,342.00		19,580,342.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	176,823,764.09	0.00	176,823,764.09	173,395,060.00	0.00	173,395,060.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	176,823,764.09	0.00	176,823,764.09	173,395,060.00	0.00	173,395,060.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,321,968.71			5,835,614.33
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,321,968.71			5,835,614.33
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	366,555,160.00		366,555,160.00	310,360,232.00		310,360,232.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	52,648.13		52,648.13	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	366,607,808.13	0.00	366,607,808.13	310,360,232.00	0.00	310,360,232.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	674,857,387.73		674,857,387.73	644,776,244.44		644,776,244.44
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,333,651.83		3,333,651.83	2,827,000.00		2,827,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2019-20 Actual			2020-21 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			339,545,284.44			341,580,841.44
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9687			0.9737
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			341,580,841.44			345,003,143.31
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			176,823,764.09			173,395,060.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,296,622.40			5,157,211.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			170,079,046.06			177,443,697.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			170,079,046.06			177,443,697.64
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,722,133.00			1,545,014.93
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			178,545,897.09			174,940,074.93
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			168,356,913.06			175,898,682.71
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			178,545,897.09			
b. State Subventions (Line D8)			168,356,913.06			
c. Less: Excluded Appropriations (Line C23)			5,321,968.71			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			341,580,841.44			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
	2019-20 Actual			2020-21 Budget		
SUMMARY 11. Adjusted Appropriations Limit (Lines D4 plus D10)			341,580,841.44			345,003,143.31
12. Appropriations Subject to the Limit (Line D9d)			341,580,841.44			

* Please provide below an explanation for each entry in the adjustments column.

Johnny Leuta, Manager of Accounting
Gann Contact Person

 Contact Phone Number

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) 18,811,520.65
- 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) 555,695,629.38

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) 3.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	25,503,075.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,724,768.07
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,100.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	196,779.74
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,968,468.75
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	33,455,191.61
9. Carry-Forward Adjustment (Part IV, Line F)	2,729,364.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	36,184,556.32

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	418,514,898.81
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	74,061,484.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,751,761.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,897,853.89
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	284,463.97
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,104.30
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,280,658.15
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)	544,019.76
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)	61,124.87
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)	56,098,456.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,774,768.63
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,770,543.56
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	629,041,138.22

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.32%
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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 B19)	5.75%
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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>33,455,191.61</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 B19); zero if negative	<u>2,729,364.71</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 B19) or (the highest rate used to recover costs from any program (2.31%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,729,364.71</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>2,729,364.71</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	14,123,287.71	326,404.87	2.31%
01	3060	369,355.85	8,532.12	2.31%
01	3110	87,131.99	2,012.75	2.31%
01	3182	212,576.60	4,910.52	2.31%
01	3210	224,283.82	5,180.96	2.31%
01	3310	9,160,735.62	211,612.99	2.31%
01	3311	34,396.22	794.55	2.31%
01	3315	343,774.80	7,941.20	2.31%
01	3327	501,281.70	11,579.61	2.31%
01	3345	1,239.60	28.63	2.31%
01	3385	285,087.77	6,585.53	2.31%
01	3395	228.45	5.28	2.31%
01	3410	393,118.97	9,081.05	2.31%
01	3550	369,808.14	8,542.56	2.31%
01	4035	1,825,061.45	42,159.00	2.31%
01	4124	1,859,226.04	42,948.12	2.31%
01	4127	658,300.37	15,206.74	2.31%
01	4201	153,705.50	3,550.60	2.31%
01	4203	2,595,828.08	59,963.63	2.31%
01	5630	241,054.93	5,568.37	2.31%
01	5640	2,459,445.42	56,813.19	2.31%
01	5810	1,030,629.30	23,807.53	2.31%
01	6010	10,042,366.18	231,964.51	2.31%
01	6385	31,367.69	724.60	2.31%
01	6387	450,721.41	10,411.66	2.31%
01	6510	498,289.72	11,510.49	2.31%
01	6512	1,000,840.05	23,119.41	2.31%
01	6520	305,130.46	7,048.51	2.31%
01	7220	152,312.36	3,518.42	2.31%
01	7311	542.85	12.54	2.31%
01	7370	23,896.29	552.00	2.31%
01	7510	4,870.00	112.50	2.31%
01	7810	416,976.06	9,632.14	2.31%
01	8150	18,051,526.78	416,454.67	2.31%
01	9010	2,747,344.07	6,852.68	0.25%
09	3010	96,773.36	2,235.46	2.31%
09	6010	139,559.63	3,223.83	2.31%
09	7388	2,446.94	56.52	2.31%
12	6052	19,548.43	451.57	2.31%
12	6105	8,292,334.99	191,552.94	2.31%
12	6127	60,266.21	1,392.15	2.31%
13	5310	34,168,279.53	394,721.70	1.16%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
13	5320	2,683,024.28	61,977.85	2.31%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,405,843.56	3,405,843.56
2. State Lottery Revenue	8560	7,097,909.78		2,540,795.21	9,638,704.99
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,097,909.78	0.00	5,946,638.77	13,044,548.55
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,151,850.00			5,151,850.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,946,059.78			1,946,059.78
4. Books and Supplies	4000-4999	0.00		791,463.93	791,463.93
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,160,537.73	1,160,537.73
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,097,909.78	0.00	1,952,001.66	9,049,911.44
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	3,994,637.11	3,994,637.11
D. COMMENTS:					
The amount in the shaded area are for instructional software subscriptions/membership and student workbooks.					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	678,657,393.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,226,781.53
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	284,463.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,119,190.93
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	159,764.94
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,527,715.37
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	2,577,289.80
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				18,668,425.01
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	3,126,234.70
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				616,888,421.26

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		44,148.39
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,973.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	616,888,421.26	13,973.07
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%

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	5,661,226.44	0.00	5,661,226.44	293,758.50	5,954,984.94	
1110	Regular Education, K-12	377,754,953.91	67,685,396.20	445,440,350.11	23,113,699.83	468,554,049.94	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	7,563,419.71	805,614.76	8,369,034.47	434,265.44	8,803,299.91	
3300	Independent Study Centers	1,462,251.77	100,846.27	1,563,098.04	81,108.46	1,644,206.50	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	2,144,745.99	292,356.69	2,437,102.68	126,460.16	2,563,562.84	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	927,913.37	0.00	927,913.37	48,149.01	976,062.38	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	3,969,069.90	48,022.04	4,017,091.94	208,445.10	4,225,537.04	
4850	Migrant Education	477,006.84	0.00	477,006.84	24,751.67	501,758.51	
5000-5999	Special Education	135,628,094.81	15,686,893.62	151,314,988.43	7,851,666.83	159,166,655.26	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,437,251.99	0.00	1,437,251.99	74,578.36	1,511,830.35	
Other Goals							
7110	Nonagency - Educational	419,221.61	0.00	419,221.61	21,753.22	440,974.83	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	284,463.97	0.00	284,463.97	14,760.71	299,224.68	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					1,916,444.56	
----	Enterprise					1,104.30	
----	Facilities Acquisition & Construction					7,874,249.43	
----	Other Outgo					12,506,027.43	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,367,516.42	2,367,516.42	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(650,096.21)	(650,096.21)	
----	Total General Fund and Charter Schools Funds Expenditures	537,729,620.31	84,619,129.58	622,348,749.89	34,010,817.50	678,657,393.11	

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	3,839,665.88	145,230.73	362,628.82	162,610.08	996,063.89	0.00	0.00	0.00		155,027.04	0.00	5,661,226.44
1110	Regular Education, K-12	302,266,150.34	17,242,787.28	1,371,052.94	26,857,739.71	21,526,877.43	2,485.00	8,398,336.09			89,525.12	0.00	377,754,953.91
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	5,295,543.56	21,050.02	391.48	1,509,843.60	420,421.23	5,852.00	33,902.74			276,415.08	0.00	7,563,419.71
3300	Independent Study Centers	1,166,336.75	0.00	0.00	196,280.58	99,634.44	0.00	0.00			0.00	0.00	1,462,251.77
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,553,438.63	421.79	0.00	446,119.88	28,468.34	0.00	514.91			115,782.44	0.00	2,144,745.99
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	614,579.15	9,310.00	0.00	296,793.92	7,230.30	0.00	0.00			0.00	0.00	927,913.37
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	3,192,064.11	623,300.29	153,705.50	0.00	0.00	0.00	0.00			0.00	0.00	3,969,069.90
4850	Migrant Education	136,383.57	106.27	2,272.78	1,478.20	336,766.02	0.00	0.00			0.00	0.00	477,006.84
5000-5999	Special Education	106,600,895.97	5,117,523.03	0.00	1,200,935.22	10,597,036.01	12,030,429.11	603.52			80,671.95	0.00	135,628,094.81
6000	ROC/P	542,943.92	253,819.74	0.00	552,757.30	0.00	0.00	0.00			87,731.03	0.00	1,437,251.99
Other Goals													
7110	Nonagency - Educational	406,796.61	12,425.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,221.61
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services Child Care and Development		0.00	0.00	0.00	0.00	0.00		284,463.97	0.00	0.00	0.00	284,463.97
8500	Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		425,614,798.49	23,425,974.15	1,890,051.52	31,224,558.49	34,012,497.66	12,038,766.11	8,433,357.26	284,463.97	0.00	805,152.66	0.00	537,729,620.31

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	19,071,951.46	48,399,245.22	214,199.52	67,685,396.20	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	388,978.50	416,636.26	0.00	805,614.76	
3300	Independent Study Centers	100,846.27	0.00	0.00	100,846.27	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	84,038.56	208,318.13	0.00	292,356.69	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	48,022.04	0.00	0.00	48,022.04	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,704,897.78	9,165,997.66	815,998.18	15,686,893.62	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		25,398,734.61	58,190,197.27	1,030,197.70	84,619,129.58	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,533,773.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	62,100.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	26,073,595.58
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,991,444.65
5	Total Central Administration Costs in General Fund and Charter Schools Funds	34,660,913.71
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	537,729,620.31
2	Total Allocated Costs (from Form PCR, Column 2, Total)	84,619,129.58
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	622,348,749.89
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,774,768.63
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	36,851,303.81
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	45,626,072.44
D. Total Direct Charged and Allocated Costs (B3 + C5)		667,974,822.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.19%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,916,444.56				1,916,444.56
Enterprise (Objects 1000-5999, 6400, and 6500)		1,104.30			1,104.30
Facilities Acquisition & Construction (Objects 1000-6500)			7,874,249.43		7,874,249.43
Other Outgo (Objects 1000-7999)				12,506,027.43	12,506,027.43
Total Other Costs	1,916,444.56	1,104.30	7,874,249.43	12,506,027.43	22,297,825.72

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	753,407.05 FTE Factor(s)	5,038,875.63 FTE Factor(s)	12,628,158.88 FTE Factor(s)	6,978,293.04 FTE Factor(s)	58,190,197.27 CU Factor(s)	0.00 CU Factor(s)	1,030,197.70 PT Factor(s)	
3100 Alternative Schools	1,588.60	1,588.60	1,588.60	1,588.60	1,394.00	1,394.00	420.00	
3200 Continuation Schools	32.40	32.40	32.40	32.40	12.00	12.00		
3300 Independent Study Centers	8.40	8.40	8.40	8.40				
3400 Opportunity Schools								
3550 Community Day Schools	7.00	7.00	7.00	7.00	6.00	6.00		
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual	4.00	4.00	4.00	4.00				
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	475.19	475.19	475.19	475.19	264.00	264.00	1,600.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	2,115.59	2,115.59	2,115.59	2,115.59	1,676.00	1,676.00	2,020.00	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	16,027.12	0.00	0.00	(735,094.35)				
Other Sources/Uses Detail					0.00	6,527,715.37		
Fund Reconciliation							2,735,774.37	7,239,927.02
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	30,044.85	0.00	84,998.14	0.00				
Other Sources/Uses Detail					257,379.65	0.00		
Fund Reconciliation							1,384,315.49	214,176.30
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,854.96	0.00	193,396.66	0.00				
Other Sources/Uses Detail					49,977.15	0.00		
Fund Reconciliation							49,977.15	349,677.22
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(53,137.23)	456,699.55	0.00				
Other Sources/Uses Detail					7,808.07	0.00		
Fund Reconciliation							6,262.11	1,200,662.99
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,200,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6.34		
Fund Reconciliation							200,284.00	25,805.57
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,556,701.53		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,715,748.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,350,005.90	4,145,074.78		
Fund Reconciliation							404,133.69	200,284.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6.34	0.00		
Fund Reconciliation							0.00	4,657.12
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					936,446.00	936,446.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					6,648,572.91	0.00		
Fund Reconciliation							0.00	382,674.69
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,210.30	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,862,267.95	25,149.85
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	53,137.23	(53,137.23)	735,094.35	(735,094.35)	13,165,944.02	13,165,944.02	9,643,014.76	9,643,014.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	251,994.90	0.00	420,199.77	398,858.08	3,901,675.70	11,006,052.53	37,802,548.55		53,781,329.53
2000-2999	Classified Salaries	955.90	0.00	0.00	156,658.53	2,932,711.70	11,238,089.37	8,560,871.31		22,889,286.81
3000-3999	Employee Benefits	83,283.63	0.00	207,160.55	316,672.63	4,157,337.28	12,676,814.49	23,006,397.85		40,447,666.43
4000-4999	Books and Supplies	6,279.73	0.00	31,115.27	29,488.35	125,908.64	206,103.89	489,468.52		882,364.40
5000-5999	Services and Other Operating Expenditures	65,980.06	0.00	14,671.67	501.90	1,239.60	9,125,627.30	8,419,427.11		17,627,447.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	408,494.22	0.00	673,147.26	902,179.49	11,118,872.92	44,252,687.58	78,272,713.34	0.00	135,628,094.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	18,096.02	7,969.83	34,699.02	228,542.38		289,307.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	15,686,893.62	0.00	0.00	0.00	0.00	0.00	0.00		15,686,893.62
	Total Indirect Costs and PCR Allocations	15,686,893.62	0.00	0.00	18,096.02	7,969.83	34,699.02	228,542.38	0.00	15,976,200.87
	TOTAL COSTS	16,095,387.84	0.00	673,147.26	920,275.51	11,126,842.75	44,287,386.60	78,501,255.72	0.00	151,604,295.68
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	479,238.56	701,947.22		1,181,185.78
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	290,204.83	4,781,642.09	939,700.47		6,011,547.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	219,674.70	3,707,440.50	808,842.72		4,735,957.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	72,805.56	12,479.89	217,817.51		303,102.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,239.60	796,799.28	5,423.86		803,462.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	583,924.69	9,777,600.32	2,673,731.78	0.00	13,035,256.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,969.83	11,579.61	221,493.87		241,043.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	7,969.83	11,579.61	221,493.87	0.00	241,043.31
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	591,894.52	9,789,179.93	2,895,225.65	0.00	13,276,300.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									238,905.38
	TOTAL COSTS									13,037,394.72

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	251,994.90	0.00	420,199.77	398,858.08	3,901,675.70	10,526,813.97	37,100,601.33		52,600,143.75
2000-2999	Classified Salaries	955.90	0.00	0.00	156,658.53	2,642,506.87	6,456,447.28	7,621,170.84		16,877,739.42
3000-3999	Employee Benefits	83,283.63	0.00	207,160.55	316,672.63	3,937,662.58	8,969,373.99	22,197,555.13		35,711,708.51
4000-4999	Books and Supplies	6,279.73	0.00	31,115.27	29,488.35	53,103.08	193,624.00	265,651.01		579,261.44
5000-5999	Services and Other Operating Expenditures	65,980.06	0.00	14,671.67	501.90	0.00	8,328,828.02	8,414,003.25		16,823,984.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	408,494.22	0.00	673,147.26	902,179.49	10,534,948.23	34,475,087.26	75,598,981.56	0.00	122,592,638.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	18,096.02	0.00	23,119.41	7,048.51		48,263.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	15,686,893.62	0.00	0.00	18,096.02	0.00	23,119.41	7,048.51	0.00	15,686,893.62
	Total Indirect Costs and PCR Allocations	15,686,893.62	0.00	0.00	18,096.02	0.00	23,119.41	7,048.51	0.00	15,735,157.56
	TOTAL BEFORE OBJECT 8980	16,095,387.84	0.00	673,147.26	920,275.51	10,534,948.23	34,498,206.67	75,606,030.07	0.00	138,327,995.58
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									238,905.38
	TOTAL COSTS									138,566,900.96
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	132,010.62	0.00	0.00	0.00	111.39	3,000.00	3,000.00		138,122.01
2000-2999	Classified Salaries	0.00	0.00	0.00	199.02	8,232.06	63,654.80	13,802.41		85,888.29
3000-3999	Employee Benefits	30,270.55	0.00	0.00	56.46	1,810.15	31,233.85	3,810.55		67,181.56
4000-4999	Books and Supplies	1,544.17	0.00	0.00	0.00	0.00	170.43	0.00		1,714.60
5000-5999	Services and Other Operating Expenditures	5,292.56	0.00	0.00	0.00	0.00	4,435,220.33	7,622,297.74		12,062,810.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	169,117.90	0.00	0.00	255.48	10,153.60	4,533,279.41	7,642,910.70	0.00	12,355,717.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	169,117.90	0.00	0.00	255.48	10,153.60	4,533,279.41	7,642,910.70	0.00	12,355,717.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									238,905.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									74,347,104.67
	TOTAL COSTS									86,941,727.14

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	128,784,784.94	81,162,177.62
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	128,784,784.94	81,162,177.62
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	<u>6,711.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	6,711.00	

SELPA: Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Santa Ana Unified (BN)

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Santa Ana Unified (BN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	151,604,295.68		
b. Less: Expenditures paid from federal sources	13,037,394.72		
c. Expenditures paid from state and local sources	138,566,900.96	128,784,784.94	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		128,784,784.94	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	138,566,900.96	128,784,784.94	9,782,116.02

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	151,604,295.68		
b. Less: Expenditures paid from federal sources	13,037,394.72		
c. Expenditures paid from state and local sources	138,566,900.96	128,784,784.94	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		128,784,784.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	138,566,900.96	128,784,784.94	
d. Special education unduplicated pupil count	6,753	6,711	
e. Per capita state and local expenditures (A2c/A2d)	20,519.31	19,190.10	1,329.21

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

SELPA: Santa Ana Unified (BN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	86,941,727.14	81,162,177.62	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>81,162,177.62</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>86,941,727.14</u>	<u>81,162,177.62</u>	<u>5,779,549.52</u>

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	86,941,727.14	81,162,177.62	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>81,162,177.62</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>86,941,727.14</u>	<u>81,162,177.62</u>	
b. Special education unduplicated pupil count	6,753	6,711	
c. Per capita local expenditures (B2a/B2b)	<u>12,874.53</u>	<u>12,093.90</u>	<u>780.63</u>

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

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Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants Education, (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,753
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	417,825.71	0.00	797,067.87	408,269.60	4,529,306.38	52,184,298.87		58,336,768.43
2000-2999	Classified Salaries	13,420.95	0.00	0.00	164,769.33	3,843,195.52	22,721,056.60		26,742,442.40
3000-3999	Employee Benefits	136,682.70	0.00	336,343.70	301,883.69	4,732,681.69	34,180,481.62		39,688,073.40
4000-4999	Books and Supplies	43,955.57	0.00	111,200.00	54,367.02	302,020.36	856,000.16		1,367,543.11
5000-5999	Services and Other Operating Expenditures	226,980.94	0.00	15,500.00	950.00	4,500.00	18,765,446.90		19,013,377.84
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	838,865.87	0.00	1,260,111.57	930,239.64	13,411,703.95	128,707,284.15	0.00	145,148,205.18
7310	Transfers of Indirect Costs	0.00	0.00	0.00	34,187.47	14,706.06	519,389.39		568,282.92
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	34,187.47	14,706.06	519,389.39	0.00	568,282.92
	TOTAL COSTS	838,865.87	0.00	1,260,111.57	964,427.11	13,426,410.01	129,226,673.54	0.00	145,716,488.10
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	417,825.71	0.00	797,067.87	408,269.60	4,529,306.38	50,950,531.06		57,103,000.62
2000-2999	Classified Salaries	13,420.95	0.00	0.00	164,769.33	3,578,375.75	16,809,372.92		20,565,938.95
3000-3999	Employee Benefits	136,682.70	0.00	336,343.70	301,883.69	4,528,605.99	29,648,403.35		34,951,919.43
4000-4999	Books and Supplies	43,955.57	0.00	111,200.00	54,367.02	200,500.00	750,500.16		1,160,522.75
5000-5999	Services and Other Operating Expenditures	221,980.94	0.00	15,500.00	950.00	1,986.82	18,385,753.54		18,626,171.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	833,865.87	0.00	1,260,111.57	930,239.64	12,838,774.94	116,544,561.03	0.00	132,407,553.05
7310	Transfers of Indirect Costs	0.00	0.00	0.00	34,187.47	0.00	67,459.99		101,647.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	34,187.47	0.00	67,459.99	0.00	101,647.46
	TOTAL BEFORE OBJECT 8980	833,865.87	0.00	1,260,111.57	964,427.11	12,838,774.94	116,612,021.02	0.00	132,509,200.51
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								87,061.13
	TOTAL COSTS								132,596,261.64

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	213,211.14	0.00	0.00	0.00	500.00	0.00		213,711.14
2000-2999	Classified Salaries	4,877.00	0.00	0.00	500.00	2,500.00	11,500.00		19,377.00
3000-3999	Employee Benefits	46,010.46	0.00	0.00	159.25	1,047.50	3,846.75		51,063.96
4000-4999	Books and Supplies	8,955.57	0.00	0.00	0.00	0.00	0.00		8,955.57
5000-5999	Services and Other Operating Expenditures	133,968.44	0.00	0.00	0.00	500.00	11,870,053.00		12,004,521.44
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	407,022.61	0.00	0.00	659.25	4,547.50	11,885,399.75	0.00	12,297,629.11
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	407,022.61	0.00	0.00	659.25	4,547.50	11,885,399.75	0.00	12,297,629.11
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								87,061.13
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								
	TOTAL COSTS								83,131,990.79
									95,516,681.03

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

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									6,753
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	251,994.90	0.00	420,199.77	398,858.08	3,901,675.70	11,006,052.53	37,802,548.55		53,781,329.53
2000-2999	Classified Salaries	955.90	0.00	0.00	156,658.53	2,932,711.70	11,238,089.37	8,560,871.31		22,889,286.81
3000-3999	Employee Benefits	83,283.63	0.00	207,160.55	316,672.63	4,157,337.28	12,676,814.49	23,006,397.85		40,447,666.43
4000-4999	Books and Supplies	6,279.73	0.00	31,115.27	29,488.35	125,908.64	206,103.89	483,468.52		882,364.40
5000-5999	Services and Other Operating Expenditures	65,980.06	0.00	14,671.67	501.90	1,239.60	9,125,627.30	8,419,427.11		17,627,447.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	408,494.22	0.00	673,147.26	902,179.49	11,118,872.92	44,252,687.58	78,272,713.34	0.00	135,628,094.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	18,096.02	7,969.83	34,699.02	228,542.38		289,307.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,686,893.62	0.00	0.00	18,096.02	7,969.83	34,699.02	228,542.38	0.00	15,686,893.62
	TOTAL COSTS	408,494.22	0.00	673,147.26	920,275.51	11,126,842.75	44,287,386.60	78,501,255.72	0.00	135,917,402.06
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	479,238.56	701,947.22		1,181,185.78
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	290,204.83	4,781,642.09	939,700.47		6,011,547.39
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	219,674.70	3,707,440.50	808,842.72		4,735,957.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	72,805.56	12,479.89	217,817.51		303,102.96
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,239.60	796,799.28	5,423.86		803,462.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	583,924.69	9,777,600.32	2,673,731.78	0.00	13,035,256.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	7,969.83	11,579.61	221,493.87		241,043.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	7,969.83	11,579.61	221,493.87	0.00	241,043.31
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	591,894.52	9,789,179.93	2,895,225.65	0.00	13,276,300.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									238,905.38
										13,037,394.72

Object Code	Description	Special Education Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	251,994.90	0.00	420,199.77	398,858.08	3,901,675.70	10,526,813.97	37,100,601.33		52,600,143.75
2000-2999	Classified Salaries	955.90	0.00	0.00	156,658.53	2,642,506.87	6,456,447.28	7,621,170.84		16,877,739.42
3000-3999	Employee Benefits	83,283.63	0.00	207,160.55	3,16,672.63	3,937,662.58	8,969,373.99	22,197,555.13		35,711,708.51
4000-4999	Books and Supplies	6,279.73	0.00	31,115.27	29,488.35	53,103.08	193,624.00	285,651.01		579,261.44
5000-5999	Services and Other Operating Expenditures	65,980.06	0.00	14,671.67	501.90	0.00	8,328,828.02	8,414,003.25		16,823,984.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	408,494.22	0.00	673,147.26	902,179.49	10,534,948.23	34,475,087.26	75,598,981.56	0.00	122,592,838.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	18,096.02	0.00	23,119.41	7,048.51		48,263.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	18,096.02	0.00	23,119.41	7,048.51		48,263.94
PCRA	Program Cost Report Allocations (non-add)	15,686,893.62								15,686,893.62
	Total Indirect Costs	15,686,893.62								15,686,893.62
	TOTAL BEFORE OBJECT 8980	408,494.22	0.00	673,147.26	920,275.51	10,534,948.23	34,498,206.67	75,606,030.07	0.00	122,641,101.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									238,905.38
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	132,010.62	0.00	0.00	0.00	111.39	3,000.00	3,000.00		138,122.01
2000-2999	Classified Salaries	0.00	0.00	0.00	199.02	8,232.06	63,654.80	13,802.41		85,888.29
3000-3999	Employee Benefits	30,270.55	0.00	0.00	56.46	1,810.15	31,233.85	3,810.55		67,181.56
4000-4999	Books and Supplies	1,544.17	0.00	0.00	0.00	0.00	170.43	0.00		1,714.60
5000-5999	Services and Other Operating Expenditures	5,292.56	0.00	0.00	0.00	0.00	4,435,220.33	7,622,297.74		12,062,810.63
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	169,117.90	0.00	0.00	255.48	10,153.60	4,533,279.41	7,642,910.70	0.00	12,355,717.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	169,117.90	0.00	0.00	255.48	10,153.60	4,533,279.41	7,642,910.70	0.00	12,355,717.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									238,905.38
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									74,347,104.67
TOTAL COSTS										
										86,941,727.14

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

SELPA: Santa Ana Unified (BN)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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SECTION 2

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

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

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

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

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

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

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

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SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	145,716,488.10		
b. Less: Expenditures paid from federal sources	13,120,226.46		
c. Expenditures paid from state and local sources	132,596,261.64	137,913,177.37	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		137,913,177.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	132,596,261.64	137,913,177.37	(5,316,915.73)

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

	Budgeted Amounts FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	145,716,488.10		
b. Less: Expenditures paid from federal sources	13,120,226.46		
c. Expenditures paid from state and local sources	132,596,261.64	137,913,177.37	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		137,913,177.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	132,596,261.64	137,913,177.37	
d. Special education unduplicated pupil count	6753	6753	
e. Per capita state and local expenditures (A2c/A2d)	19,635.16	20,422.51	(787.35)

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

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B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	95,516,681.03	86,941,727.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		86,941,727.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>95,516,681.03</u>	<u>86,941,727.14</u>	<u>8,574,953.89</u>

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

	Budget FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	95,516,681.03	86,941,727.14	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		86,941,727.14	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>95,516,681.03</u>	<u>86,941,727.14</u>	
b. Special education unduplicated pupil count	<u>6,753</u>	<u>6,753</u>	
c. Per capita local expenditures (B2a/B2b)	<u>14,144.33</u>	<u>12,874.53</u>	<u>1,269.80</u>

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

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A young girl with long dark hair, wearing a black jacket, is smiling and sitting at a desk. She is holding a blue pen over a piece of paper. The background is a large red circle on a yellow-to-orange gradient background.

#BetterTogether

