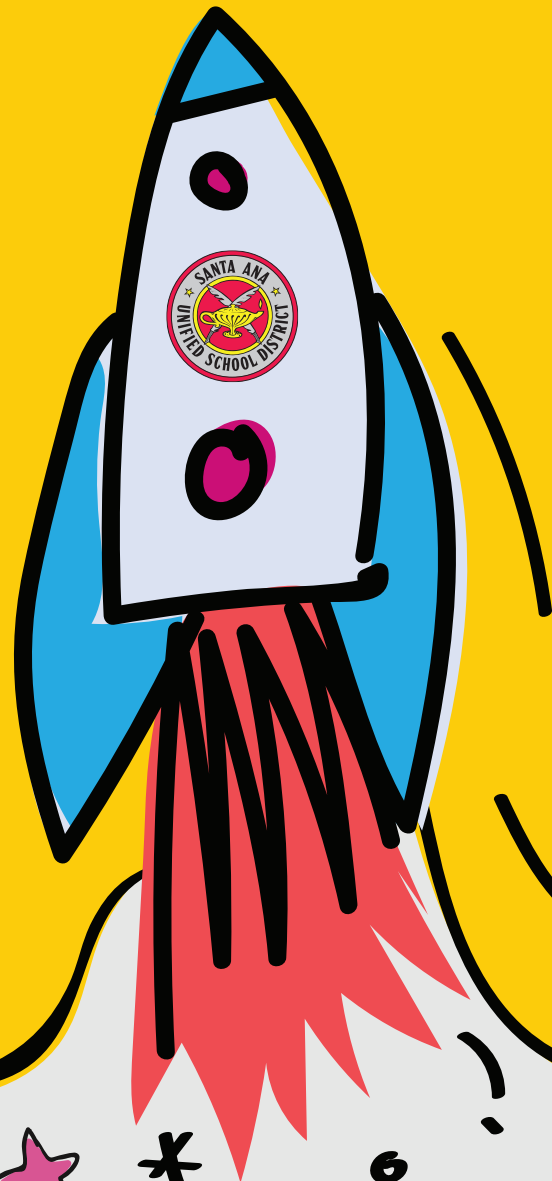




SANTA ANA
UNIFIED SCHOOL DISTRICT

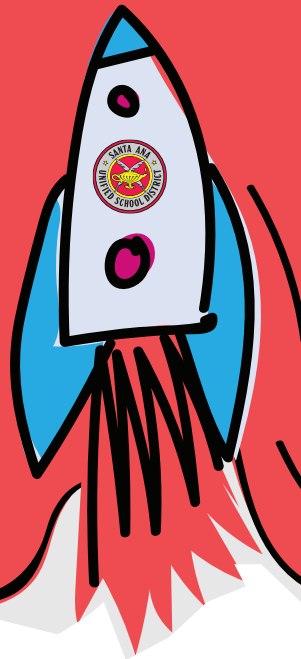
2020-21

SAUSD
ADOPTED
BUDGET





SANTA ANA
UNIFIED SCHOOL DISTRICT



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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

COVID-19 Operations Written Report

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone | Date of Adoption |
|-------------------------------------|---|--|------------------|
| Santa Ana Unified School District | Sonia Llamas, EdD, LCSW/Assistant Superintendent, K-12 School Performance and Culture | Sonia.Llamas@sausd.us (714) 558-5805 | June 23,2020 |

Descriptions provided should include sufficient detail yet be succinctly succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

SAUSD students and families have been greatly impacted by the COVID-19. The City of Santa Ana has 324,528 (2010 Census) residents and is considered one of the most concentrated populations in the nation. Santa Ana is the most populous city in the county, and the 8th most densely populated city in the United States in comparison to other urban cities. In Santa Ana, many families live below the poverty line and often work multiple minimum wage paying jobs with long hours, yet continue to lack the finances to provide essentials, such as consistent shelter, food and clothing for the family. 44.5% of adults are considered non-graduates within the city.

Santa Ana Unified School District is the 10th largest public K-12 school districts in California and the second largest in Orange County, serving over 45,000 students. SAUSD serves a high need student population that has been negatively impacted as a result of the COVID-19 pandemic. In SAUSD, 96% of students are Latino; 80% eligible for Free and Reduced Lunch; 34% are identified as English Learners; 13% of students are homeless; 13.5% are students with disabilities and the District serves 226 foster youth.

Low-income communities, such as Santa Ana, are more likely to be exposed to the virus, have higher mortality rates, and suffer economically. In times of economic crisis, these vulnerabilities will be more pronounced. As of June 11, 2020, Orange County had 7,987 active COVID-19 cases. Santa Ana had the highest number at 1,716, over 21% (or roughly 1 out of every 5) of the county's cases.

80% of our families have lived with significant economic hardship. The vast majority of SAUSD students and their families have been impacted economically as they have lost employment if their work was not considered “essential” during the State closure or if they needed to stay home to care for children during the school closure. Many families depend on low-income jobs in fields like retail, hospitality, childcare, that cannot be performed remotely,

and in the US the majority do not offer paid sick leave or health insurance. Well over 80% of SAUSD families do not have access to the savings necessary to weather a lack of income, and even stocking up on food can represent an impossible financial hurdle. Many families have not qualified for support through the government relief programs, such as the Families First Coronavirus Response Act, due to their lack of awareness, or lack of eligibility due to employment type, income threshold, or immigration status.

The vast majority of SAUSD students and families face challenges in providing continuity of education that SAUSD continues to address. Key areas of concern are lack of computer devices and internet access as well as academic support at home. The Emergency Remote Learning Continuity Plan described later in this document delineates a comprehensive plan to provide high quality distance learning opportunities for our general education and special education students.

Our migrant education families were heavily impacted during the COVID-19 pandemic. Among the most pressing issues that families have shared include access to food and other essential items such as diapers. Although many of our families are considered essential workers, some parents have been sent home without paid leave. There has been much anxiety surrounding the issue of being able to afford rent and other essential items. Our undocumented migrant parents have asked questions regarding legal rights and government financial relief. Transitioning to distance learning has also created issues even for families with internet access since many families are in crowded spaces with multiple students online at the same time. Students have voiced their concern regarding how the current pandemic will impact their college experience. There are a number of seniors who originally planned to attend Cal State/UC and applied to several universities have since then decided to stay closer to home and attend community college for 2 years then transfer. Students, whose parents have been furloughed and/or temporarily sent home without pay also have concerns regarding paying for their university experience and seeking information on how to report changes in income to institutions as well as FAFSA.

SAUSD's response to the COVID-19 outbreak has focused on the health and safety of staff, students and their families and continuity and access to education for students. To that end, SAUSD has implemented a wide-range of actions.

SAUSD has established a bilingual COVID-19 updates and resources page on the SAUSD website home page that includes:

- Ongoing updates and messages from our Superintendent
- Links and information to our Meal Service Program and Family and Community Resources
- Student Portal access with links to all distance learning materials
- Information on our Mental Health Helpline and Health Services Helpline
- Information on our Community Resource Helpline and additional resource helplines across school sites in SAUSD
- A link to the SAUSD one-stop help line
- A link to the SAUSD online enrollment platform

SAUSD has established an Emergency Remote Learning Continuity Plan with high quality learning packets available to all students via hard copy or on-line through the portal. In addition, classroom teachers provide contact and additional learning opportunities through a variety of on-line platforms including Zoom, Google Classroom and Canvas. Principals and teachers communicate to parents and students via phone calls, emails, robo-calls, virtual meetings and website/social media postings. To increase access, school sites were able to check out Chromebooks and other 1:1 devices and hot spots to students as available. The McKinney-Vento program also delivered hotspots to students living in shelters and motels.

SAUSD has established 13 sites where families can pick up pre-packaged multi-meal packs using personal protection equipment and social distancing protocols. Staff also organized a delivery system for families who are homebound due to disabilities, quarantine or other medical concerns.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

Low Income Students: SAUSD has provided students with access to 1:1 computer devices and hot spots to provide access to learning opportunities. Curriculum packets were developed for all grade levels and have been made available on the District website and available for delivery, pick up at designated school sites, or by direct mailing to residences. 13 school sites throughout the city have been designated to provide meal service in a safe manner that adheres to social distancing and PPE requirements. SAUSD has provided over 1,200,000 meals to our students. A tutoring hotline has been established through our extended learning program so that students may call to get additional assistance. In addition, school sites have established check in hours for students to receive support. Classroom teachers were asked to maintain contact with students and are able to share concerns about student progress and wellbeing with their principals and site support staff. An additional hotline has been established for students and families in need of mental health support. Further, a health hotline is available for families in need of medical resources within the area. SAUSD's Family and Community Engagement staff have worked diligently to support families in accessing basic survival resources including but not limited to housing, counseling, financial relief, food, and clothing. Our higher education coordinators and school counselors conducted virtual support sessions which contributed to a total of 2,756 of our 3,617 seniors who successfully completed their FAFSA.

SAUSD Family and Community Engagement developed a district wide communication and outreach plan to engage families and to provide direct services. Upon the transition to remote learning, FACE set up helplines for each SAUSD Wellness Center that was currently staffed for families to call with questions or concerns about resources. In their role, FACE staff navigate both internal and external resources and FACE staff are trained on a weekly basis regarding new resources and tools available to families. In addition to the helpline, FACE staff also developed programming opportunities where families could connect to learn and share in resources through a variety of Virtual Resource Fairs. Beyond this programming component, FACE staff have also lead programming and spaces that bring families together to build capacity and share around topics of child abuse, mental health and fun family activities. At the District level, FACE directly supports a Community Resource Drive with resources that have been vetted (confirmed) by SAUSD around a variety of topics, including but not limited to housing, domestic violence, food, internet, unemployment, virtual programming and more. At the District level, FACE also provides support to families by leading a helpline (SAUSD FACE Community Resource Line) where families and community members can call for questions as it relates to both internal and external resources. The FACE weekly newsletter highlights new resources, family activities, and access to helplines and is distributed to all site administrators, families and community members through both internal communication channels and external communication like social media.

The **McKinney-Vento** Liaison coordinated food delivery from Giving Children Hope. In addition, over 4,700 well-being checks were completed by phone with McKinney-Vento families. The primary goal was to ensure families were safe, had sufficient food and basic supplies and assess needs for academic engagement. Pupil Support Services staff conferenced with OCDE and Family Solutions Collaborative to get updates on shelter schedules and availability to

support and COVID 19 Procedures. Pupil Support Services and FACE staff addressed many different needs including several housing issues, i.e. 18-year-old cases who lost housing, evictions, bus passes, resource coordination and food distribution efforts and resource hotlines.

Since SAUSD school closures due to COVID-19, in addition to regular program responsibilities, the **Migrant Education Program** staff have established contact with families to assess MEP student and family needs and provide support to ensure the best possible education given the current circumstances. To this point, MEP staff have been able to contact roughly 90 percent of families. MEP staff have developed a system of support in which calls to families and students assess family needs and direct them to resources with priority effort to reach families, especially those families with students who are at risk of major disruptions to their education and their lives. We provided weekly lessons for our Migrant Ed. Preschool students with follow up includes weekly communication with families to ensure student learning is continuing, assess family needs and direct families to appropriate resources. MEP Counseling staff checked in with students and developed plans to support their continued education and transition to secondary education. MEP staff have been available to MEP families so that parents were able to receive assistance with any concerns and/or crisis as needed. Families had access to an abundance of information uploaded on our Migrant Ed. Facebook page as well as the SAUSD and Family and Community Engagement FB Pages. The Migrant Ed. FB and Twitter accounts were updated on a daily basis to provide our families with the most recent information and resources approved by our district office.

English Learners: All District/site communication on the website, robo-calls, flyers, emails, etc. regarding key updates, the distance learning plan and available resources have been generated in English, Spanish and Vietnamese so that our messaging is understood. A tutoring hotline through our extended learning program was available so that students may call to get additional assistance. In addition, school sites have established check in hours for students to receive support. Classroom teachers were asked to maintain contact with students and are able to share concerns about student progress and wellbeing with their principals and site support staff. English learners and migrant education students receive priority access to these supports. Content curriculum packets in English and Spanish at Elementary to enable parents in supporting their child to complete the distance learning packets. School sites provided a wide range of support such as assigning bilingual instructional assistants, bilingual AVID tutors, and support staff to check in on EL students to provide support as needed. Integrated ELD was embedded within all distance learning curriculum packets. Grade 6-12 ELs in the beginning and intermediate groups, including Newcomer students, had access to iLit on-line as well. To support student learning and provide access to grade level core academics, teachers have been encouraged to provide differentiated instruction to their English learners through specialized lessons, small group instruction, and extended lessons before and after core lessons.

Foster Youth: SAUSD provided on-going case management with Social Workers, CASA and Orangewood Children's home staff. New foster students received enrichment packets per family requests. Chromebooks were distributed as needed to students at Orangewood Children's Home. SAUSD has ensured that continuous on-going check-in calls to foster families/students under family maintenance provided access to community resources. 46 well-being conference calls within the first two weeks were made with 15-20 additional calls weekly for check-ins, triaging needs, encouraging engagement with school thereafter. Home visits began May 11, 2020.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

This emergency remote learning continuity plan has been implemented in order to support student learning during the physical closure of schools due to the COVID-19 pandemic.

District curriculum teams developed standards-based supplementary learning enrichment packets. All learning packets were accessible on the SAUSD Website through the SAUSD Student Portal. Hard copy packets were made available via home delivery, pick up at meal distribution sites and direct mailings for those students without technology and/or reliable internet access.

Emergency Remote Learning Curriculum Material Distribution Timeline

| | |
|---|--|
| March 16 - 27 (3 weeks) distributed via food distribution sites | ECE Packet 1 in Math, Science, & Literacy Grades TK-8 Packets 1 in ELA, Math, Science, & Dual/Spanish 9-12 Packets 1 in ELA, Math, & Science |
| April 13 - End of School Year (4-7 weeks) distribution via mail service | |

Classroom teachers were designated as the main contact for the students and families within their rosters. Teachers have been asked to reach out regularly to students by phone, email, text, and other virtual methods, and have primary responsibility for outlining the learning agenda for their students each day. School principals have been asked to ensure that teachers are making efforts to connect with all students.

Classroom teachers provided their assigned students with internet access with enrichment activities. These activities included both direct interactions with teachers and time spent on a variety of both core and supplemental learning platforms as directed by the teacher. Students without internet access have been expected to engage with enrichment activities provided via learning packets. Teachers have been encouraged to provide formative feedback and support to student learning wherever possible. Teachers have been asked to document the time and efforts dedicated to connecting with students and providing distance learning instruction and support. A daily agenda for learning was provided as a model for each elementary level classroom teacher with a balance of time dedicated to academic learning, physical activity, creative expression, and social-emotional wellbeing.

The District has created An Educator’s Guide to Online learning: Leveraging Resources in an Emergency to support teacher capacity to deliver online educational opportunities for students. A variety of virtual professional development opportunities to support teachers in providing online learning have been made available through our [GoPD portal](#).

All students in Grades 3-12 have been provided a 1:1 device. School sites and Educational Services Departments have deployed 1:1 device including Chromebook, iPads, and laptops and hotspots/smartphones to students to provide access to on-line distance learning opportunities. At the secondary level, students were able to take their assigned devices home for use.

Grades TK-2 are not 1:1 at every school, as it is a site-based decision. Therefore, prepared emergency packets have been made available for those without home access.

SAUSD Online Learning Platforms and Support Sites

- Learning Management System (LMS): Canvas & Google Classroom
- Learning App for Secondary ELA: Study Sync
- Videoconferencing: Zoom, Google Meet and Google Hangouts
- Digital Video Support: saUSD.tv

California Department of Education
May 2020

- Online Meeting Places: Google Meet and/or Google Chat

Classroom teachers have been able to provide their students with access to core curricular materials online through the digital components provided by publishers of the core adopted program using the following platforms:

- Besides Canvas or Google Classroom, the Student Portal on the District Website has links to our online textbooks, library databases, math tools and various resources in one place to make it simple for students to find the resources they need: <https://www.sausd.us/domain/13>
- Students access apps associated with their sausdlearns.net account through the Google G-Suite Apps Dashboard: <https://gsuite.google.com/dashboard>
- Students in Apex Learning can log in at: <https://www.apexvs.com/ApexUI/default.aspx>
- District Digital Resources (Not Adopted Curriculum) <https://www.sausd.us/Page/19581>
- Channel 31 - Discovery Education programming and videos designed by instructional staff are broadcasted

A Special Education plan has provided guidance to our education specialists and related service providers in order to offer continued learning for SAUSD students who receive special education and related services so that they receive a free and appropriate public education (FAPE) to the greatest extent possible during remote learning. The purpose of the plan has been to promote compliance with the Individuals with Disabilities Education Act (IDEA), implementing California law, and each student's Individualized Education Program (IEP) to the extent feasible and possible while Shelter in Place and other social distancing orders are in effect.

Special education staff provided special education and related services to support instruction using a variety of different options such as online platforms, video conferencing and virtual meetings, teleconferencing, teletherapy, instructional packets and paperwork, and/or independent activities based on individual student's needs and in consultation with the student's general education teachers, if any, and other providers. Special education staff, including education specialists and related services providers were asked to:

- Communicate to parents/guardians that they would provide a level of service to each and every child, based on their IEP, to make available individualized support and promote progress towards the general and/or alternate curriculum specified in their IEP and their IEP goals to the greatest extent possible given the overriding safety concerns.
- Use their professional judgment to ensure each of their students was supported, to the maximum extent feasible.
- Communicate with their teams and administrators when planning or implementing remote learning support, and when the questions arise.
- Meet the established minimum expectation so that every student has access to services and supports during remote learning.
- Consult with their students' other teachers and providers, and site administrators in the event that they have determined that students needed something more or different than what is suggested in these guidelines.
- As needed, consult with their designated special education coordinators or director.
- To continue to attempt group instruction and lesson planning to the greatest extent feasible, to promote ongoing group learning included in IEPs when schools reopen, and communicate with families and students individually as necessary to accomplish this purpose.
- School on Wheels in the California Lodge are providing online tutoring program.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

SAUSD's Nutrition Services began providing meals at 13 designated schools in a "Non-Congregate" setting: as of March 17, 2020. Flyers in English and Spanish were provided via mail, SAUSD website, and site and district social media accounts in order to share the information with our community as widely as possible. English and Spanish meal service banners were printed by SAUSD Logistics and were delivered and posted at serving sites by Tuesday, March 17, 2020.

Breakfast and Lunch were served at the locations identified on the attached map (Mendez, Willard, Sierra, Romero Cruz, Santa Ana, Villa, Monte Vista, Martin, Madison, Carr, Esqueda, Saddleback, and Segerstrom). Each serving site was staffed with a Supervisor and/or Lead with the appropriate number of staff necessary to safely produce and serve meals and adhere to physical distancing protocols. School Police DSOs have been present at each meal service site during serving time.

Breakfast and Lunch were served in "grab-and-go" kits. No meals were allowed to be consumed on site. Menus were developed with a priority on availability, food safety, and deliverability. Breakfast and Lunch for 2 days were served together on Mondays and Wednesdays from 11 a.m. to 1 p.m. at designated sites to minimize the amount of time needed to pick up breakfast and lunch meals and facilitate social distancing. Breakfast and Lunch for 1 day were served together on Fridays from 11 a.m. to 1 p.m. at designated sites. Families of children with allergies with a medical statement for special meals on file contacted our central kitchen facility to arrange for meals to be delivered to one of the 13 meal service sites of the family's choosing.

Many families were unable to pick up the meals due to disabilities, quarantine or other medical concerns. Staff organized a team of Attendance and School Nurses that committed to managing a delivery system for identified homebound families. Over 300 families received two deliveries per week, in addition community partners also delivered meals on Fridays to assist families with nutrition and hunger over the weekends.

Pupil Support Services and FACE have worked diligently to increase access to food distributions and donation for our families and students. FACE developed a weekly calendar of distributions throughout the community that is circulated every Monday to all staff, posted on Facebook and the District website. McKinney-Vento and several school administrators have organized several distributions and partnerships that have led to thousands of families receiving supplemental food/meals.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

SAUSD has not directly provided supervision of students during ordinary school hours. However, we have employed several strategies to ensure that students were supervised appropriately. These strategies included:

- School social worker Telehealth drop in groups/workshops where parents and students are able to join virtually and connect with our social workers directly.
- Mental Health Helpline, staffed by school social workers from 8:00 am - 4:00 pm, provided crisis and counseling support, mental health information and assessment support, and resource referral/linkage support.
- Calls offering resources, checking on food supply and Wi-Fi capabilities completed by LVN's, Pupil Support Services, and School Climate and FACE staff from home.

- Food donations to homes to those identified in most need.
- Monitoring database from well-check calls for critical needs, calling most needy families back with check-ins.
- Access to community resources/agencies who were providing child care for essential workers updated weekly on SAUSD website.

For the 2020-2021, we are currently planning to leverage our Extended Learning Program resources to provide families with child care to provide a safe and engaging program for students whose parents must work outside of the home during ordinary school hours. Different schedules and staffing models will be established to accommodate students in need of child care based on each school site's physical capacity and re-opening model.

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Introduction and Overview

2020-21 JULY 1 BUDGET



JULY 2020

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

On April 23, 2020, Governor Gavin Newsom issued [Executive Order N-56-20](#) extending the deadline for adoption of the 2020-21 LCAP from July 1, 2020 to December 15, 2020 given the uncertainties caused by the COVID-19 pandemic which impacted the ability of LEAs to have a meaningful engagement with their stakeholders. The 2020-21 LCAP will be developed in conjunction with the first interim budget report for fiscal year 2020-21. The Budget Overview for Parents will be part of the 2020–21 LCAP.

July 1 Budget Report

Orange County Department of Education (OCDE), the District’s oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District’s July 1 Budget Report.

The key assumptions included in the July 1 Budget as compared to the July 1 Budget at 2019-20 Second Interim are as follows:

Revenue Adjustments:

- Decrease in LCFF funding of -\$51.52 million:
 - Increase in COLA from 2.29% to 2.31%: \$0.11 million
 - Decrease in projected funded ADA by 143.64 ADA: -\$2.14 million
 - Decrease in LCFF funding by ten percent: -\$49.49 million;
- Increase in federal funding of \$15.16 million, including the one-time ESSER funds of \$14.41 million, an increase in MediCal of \$0.43 million, and \$0.32 million in carryover and other revenue adjustments;
- Increase in other state funding of \$34.88 million, including the one-time State Cares Act funds of \$30.00 million, an increase in Special Education

AB602 funding of \$5.81 million due to increase in the base rate to \$645 per ADA, a decrease in ASES of -\$1.79 million; an increase in STRS on behalf payment of \$1.72 million, and other revenue adjustments of -\$0.86 million;

- Increase in other local revenue of \$2.12 million, including anticipated interest revenue and local revenue of \$1.71 million and other revenue adjustments of \$0.41 million;

Expense Adjustments:

- Increase in certificated staffing budget of \$8.70 million, including \$4.64 million in Federal ESSER funds for extra duty, \$2.09 million in Special Education for new positions, \$0.41 million for new teaching positions, \$0.77 million for Dashboard Support as funding gets extended for another year, \$0.73 million for Graduation Support, and other certificated expense adjustments of \$0.06 million;

| | FTE |
|--|---------------|
| New Positions | 31.40 |
| Mild/Mod (AT) Teacher | 1.00 |
| Mild/Mod (RSP) Teacher | 5.00 |
| Mild/Mod Preschool Teacher | 2.00 |
| Mod/Severe (AT) Teacher | 1.00 |
| Mod/Severe (Autism) Preschool Teacher | 4.00 |
| Mod/Severe (Autism) Teacher | 12.00 |
| Mod/Severe (SH) Teacher | 1.00 |
| Psychologist | 1.00 |
| Teacher 9-12 | 1.40 |
| Teacher Elem | 2.00 |
| Teacher ROP | 1.00 |
| Unfrozen Positions (Dashboard Support) | 8.00 |
| Instructional Coach | 7.00 |
| Itinerant Support Teacher | 1.00 |
| Frozen Positions | (1.00) |
| Program Spec (as Director of Special Education Svcs position was filled) | (1.00) |

- Increase in classified staffing budget of \$3.76 million, including \$1.55 million in new positions, \$0.46 million in passive unfrozen positions, \$0.83 million unfrozen positions for Dashboard Support as the funding gets extended for another year, \$0.37 million in frozen positions, \$0.14 million in passive vacancies, and \$0.41 million in extra duty, substitute teacher, and other expense adjustments.

| | FTE |
|-------------------------------------|---------------|
| New Positions | 36.03 |
| Activity Monitor-9/5 | 0.49 |
| Autism Paraprofessional-9/5 | 30.00 |
| Community Wkr-12 | 1.00 |
| Computer Tech II-10 | 0.75 |
| Facilities Planner-12 | 0.57 |
| Inst Asst Sev Dis-9/5 | 1.50 |
| Sch Police Officer-12 | 1.00 |
| Site Clerk-10/5 | 0.72 |
| | |
| Passive Unfrozen Positions | 4.75 |
| Autism Paraprofessional-9/5 | 0.75 |
| Chief Communications Officer-12 | 1.00 |
| Database Engineer-12 | 1.00 |
| Programmer Analyst-12 | 1.00 |
| Software Engineer-12 | 1.00 |
| | |
| Dashboard Unfrozen Positions | 28.53 |
| Activity Monitor-9/5 | 0.49 |
| Inst Asst Bilit-9/5 | 28.04 |
| | |
| Frozen Positions | (9.54) |
| Activity Monitor-9/5 | (4.10) |
| After Sch Inst Prov-9/5 | (0.25) |
| Facilities Planning Tech-12 | (1.00) |
| Int Lead Custodian-12 | (1.00) |
| Sch Off Asst Elem-10/5 | (0.75) |
| Site Clerk-10/5 | (0.72) |
| Site Coordinator-12 | (1.00) |
| SSP Special Ed-9/5 | (0.72) |
| | |
| Passive Vacancies | (4.47) |
| Autism Paraprofessional-9/5 | (1.00) |
| Inst Asst Sev Dis-9/5 | (1.50) |
| Inst Asst Sp Ed-9/5 | (0.50) |
| SSP Special Ed-9/5 | (1.47) |

- Decrease in employee benefits of -\$3.69 million, including -\$3.84 million in STRS as the STRS rate is down from 18.40% to 16.15%, \$0.46 million in PERS, -\$3.00 million in Health benefits costs to stay at the 2019-20 costs for active employees, \$1.72 million in STRS on behalf payment, and as well as increase in the statutory benefits of \$0.97 million;
- Decrease in books and supplies of -\$3.94 million, including expense reductions of- \$9.00 million, \$3.45 million in Federal ESSER funds, and \$1.78 million in textbooks, and -\$0.17 million supplies/materials and non-capitalized equipment expense adjustments;
- Decrease in services and other operating costs of -\$9.83 million, including reductions of -\$9.00 million in operations and housekeeping services, rentals/leases/repairs, and professional/ consulting services, \$3.45 million in Federal ESSER funds, subagreement of services of -\$6.02 million, travel and conferences of -\$0.76 million, OMMA adjustment of \$3.00 million, and -\$0.50 million in property and liability insurance transfer to Fund 81 due to a reduction to the department's discretionary fund of ten percent;
- Decrease in capital outlay of -\$2.14 million;
- Decrease in Other Outgo of -\$1.26 million, including elimination of Special Education equitable contribution from charter schools of -\$1.16 million and a decrease in tuition payment to County office of -\$0.10 million;
- Increase in indirect cost of -\$0.33 million due to an increase in indirect cost rate from 2.31% to 4.33%;
- Decrease in Special Education cost transfer to Advanced Learning Academy of -\$0.04 million.
- Decrease in General Fund contribution of -\$9.36 million, including -\$7.24 million in Special Education, -\$1.16 million in OMMA, -\$0.54 in ASES, and -\$0.42 million in Head Start.

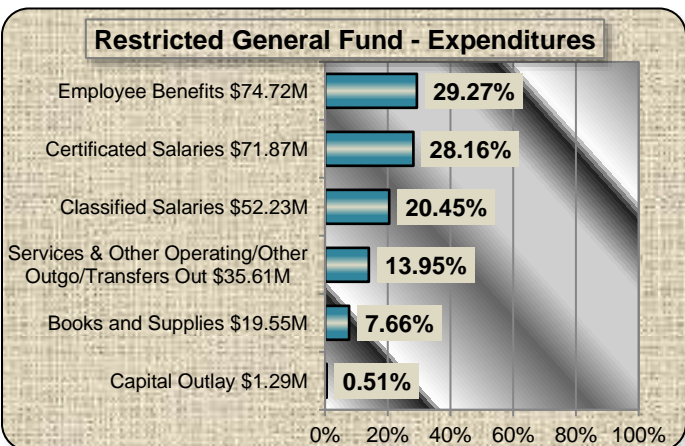
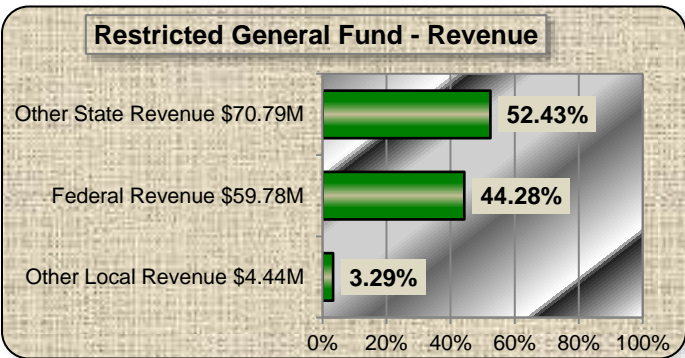
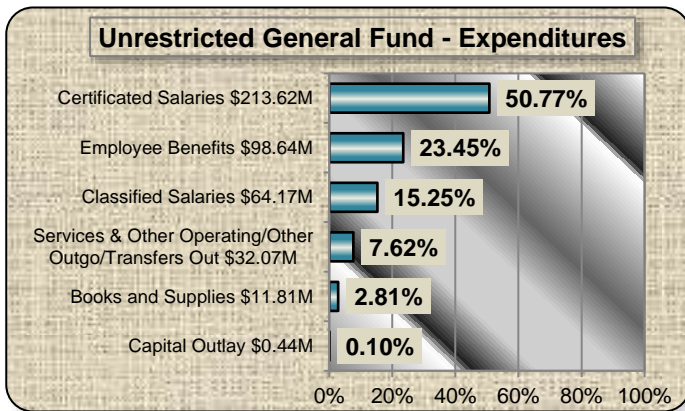
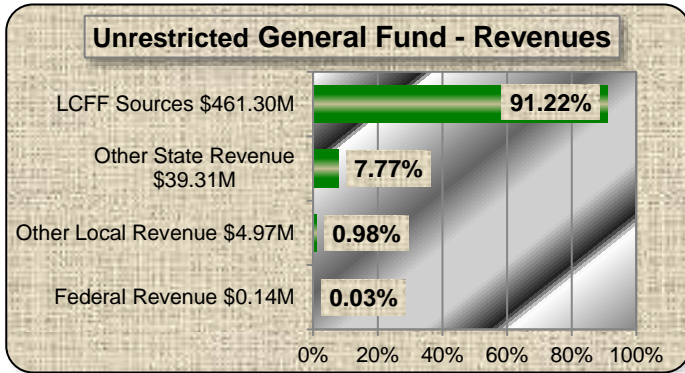
Labor Contract Negotiations: Negotiations with SAEA, CSEA, SASPOA, and CWA bargaining units for 2020-21 are ongoing.

Cash Flow Considerations

The District projects a positive cash flow for 2019-20, 2020-21, and 2021-22 without any borrowing. The District continues to diligently monitor its cash flow.

July 1 Budget Data

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



July 1 Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will find a summary of the District budget for all other funds at the July 1 Budget.

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

| Fund # | Fund Name | Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million) |
|--------|---|--|
| 01 | General Fund, Unrestricted & Restricted | \$681.37 |
| 09 | Charter Schools Special Revenue Fund | 4.88 |
| 12 | Child Development Fund | 9.45 |
| 13 | Cafeteria Fund | 41.91 |
| 14 | Deferred Maintenance Fund | 0.45 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | 0.00 |
| 20 | Special Reserve for Postemployment Benefits | 0.00 |
| 21 | Building Fund | 12.75 |
| 25 | Capital Facilities Fund | 3.38 |
| 35 | County School Facilities Fund | 2.63 |
| 40 | Special Reserve Fund for Capital Outlay | 4.98 |
| 49 | Capital Project Fund for Blended Component Units | 0.14 |
| 51 | Bond Interest & Redemption Fund | 29.95 |
| 56 | Debt Service Fund | 7.60 |
| 67 | Self-Insurance Fund | 43.78 |
| 71 | Retiree Benefit Fund | 10.00 |
| | Total | \$853.27 |

District Multiyear Projections – General Fund

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

The multiyear projections were adjusted, beginning in 2021-22 to account for:

- Decrease in certificated staffing of -\$3.13 million, including the expiration of ESSER and Dashboard Support funds of -\$5.13 million and a step/column increase of \$2.00 million;
- Decrease in classified staffing of -\$2.31 million due to the expiration of ESSER, Dashboard Support, Restorative Practice, After School Kids Code grant, K12 Strong Workforce Pathway Improvement Program, and 21st Century Assets program at Segerstrom high school funds of -\$2.43 million, a step/column increase of \$0.26 million, and -\$0.14 million in other adjustments;
- Increase in employee benefits of \$1.65 million, including -\$1.78 million in STRS, \$3.51 million increase in Health benefits (assume a 6% percent increase), and -\$0.08 million in other statutory benefits;
- Decrease in books and supplies of -\$12.93 million due to a reduction of -\$4.65 million in textbooks/books funding (from \$8.00 million for Social Studies textbook adoption to \$4.00 million for Science textbook adoption as well as other consumable/replacement textbooks of -\$0.65 million), a reduction of -\$4.22 million due to expired funds, i.e. Federal ESSERF, Early Learning Program, and Attendance 10x10 carryover, a reduction of -\$3.68 million to balance OMMA budget due to a reduction in the 3% requirement contribution amount, and -\$0.38 million in non-capitalized equipment;
- Decrease in services of -\$10.16 million due to removal of -\$3.68 million from the Federal ESSERF and After School Kids Code grant, and -\$2.22 million in Mental Health/Restorative Practice, COPS SVPP grant, CTE Incentive grant, K12 Strong Workforce Pathway Improvement Program, and Restricted Lottery, and -\$4.26 million in rentals/ leases/repairs;

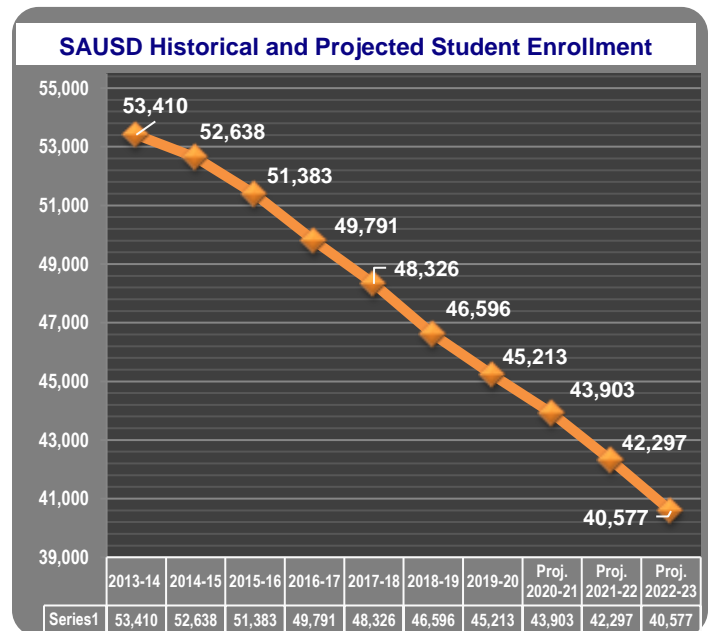
- Increase in interfund transfers of \$0.12 million for Certificate of Participation payments as well as for ALA Special Education cost;
- Increase in General Fund contribution of \$0.86 million for Special Education, MediCal, ASES, OMMA, and TIPS.

The District acknowledges that it will have to reduce ongoing expenditures of \$18 million in 2020-21 and an additional \$42 million beginning 2021-22 to ensure fiscal solvency. Superintendent and the Board of Education will make decisions on the options for such reductions.

The District utilizes LCFF COLA of 2.48% and 3.26% for 2021-22 and 2022-23, respectively prior to applying the LCFF reduction of ten percent. Revenue is projected to decrease in 2021-22 by -\$13.94 million and continue to decrease in 2022-23 by an additional -\$19.83 million.

The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 16 of the last 17 years since 2003-04. The District anticipates losing 1,606 students in 2021-22 and an additional 1,720 in 2022-23. The projected decline in student enrollment is reflected in revenue projections for the July 1 Budget.



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

| COMBINED GENERAL FUND | | | |
|--|-------------|------------------------|-------------------------------------|
| (\$s in Millions) | 2020-21 | 2021-22 | 2022-23 |
| Beginning Fund Balance | \$121.03 | \$105.39 | \$71.84 |
| Revenues | \$665.73 | \$579.10 | \$557.07 |
| Expenditures | \$699.37 | \$672.65 | \$678.16 |
| Proposed Ongoing Reductions | <\$18.00> | <\$18.00> <\$42.00> | <\$18.00> <\$42.00> <\$11.00> |
| Net Increase/(Decrease) | <\$15.64> | <\$33.55> | <\$50.09> |
| Projected Ending Fund Balance | \$105.39 | \$71.84 | \$21.75 |
| Components of Projected Ending Fund Balance | | | |
| Stabilization Arrangements | | | |
| Revolving Cash/Stores | \$1.19 | \$1.19 | \$1.19 |
| Other Designations | \$5.20 | \$2.19 | \$1.41 |
| Restricted Reserves | \$6.73 | \$5.08 | \$5.24 |
| Unrestricted Reserve | \$13.63 | \$12.25 | \$12.14 |
| Unrestricted Reserve % | 2.0% | 2.0% | 2.0% |
| Undesignated/Unappropriated | \$78.64 | \$51.13 | \$1.77 |

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



ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

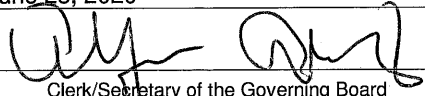
Budget available for inspection at:

Public Hearing:

Place: 1601 E. Chestnut Ave., Santa Ana, CA
Date: June 04, 2020

Place: 1601 E. Chestnut Ave., Santa Ana
Date: June 09, 2020
Time: _____

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Swandayani Singgih

Telephone: 714-558-5895

Title: Director, Budget

E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

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

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---------------------------------|--|--|-----------|------------|
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|--|-----------------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | X | |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | X |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: | | X |
| | | | Not Applicable | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|-------------------------------------|---|---|-----------|------------|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |

| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
|---|---------------------------------|---|-----------|------------|
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

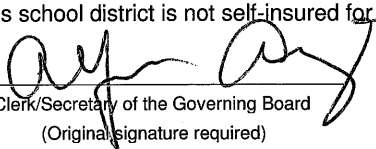
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

| | |
|---|------------------|
| Total liabilities actuarially determined: | \$ 14,087,286.00 |
| Less: Amount of total liabilities reserved in budget: | \$ |
| Estimated accrued but unfunded liabilities: | \$ 14,087,286.00 |

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

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

Signed


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

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Camille Boden

Title: Executive Director of Risk Management

Telephone: 714-558-5875

E-mail: Camille.Boden@sausd.us

Operating Funds

Unrestricted and Restricted



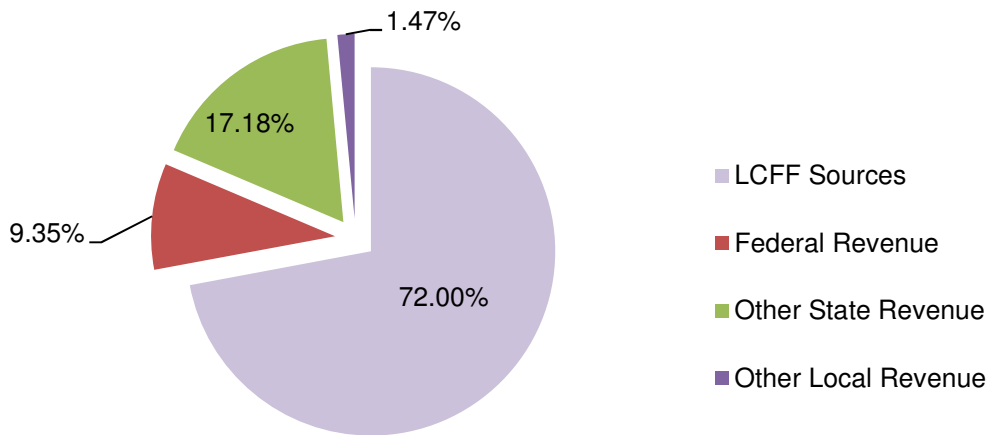
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

COMBINED GENERAL FUND (01)

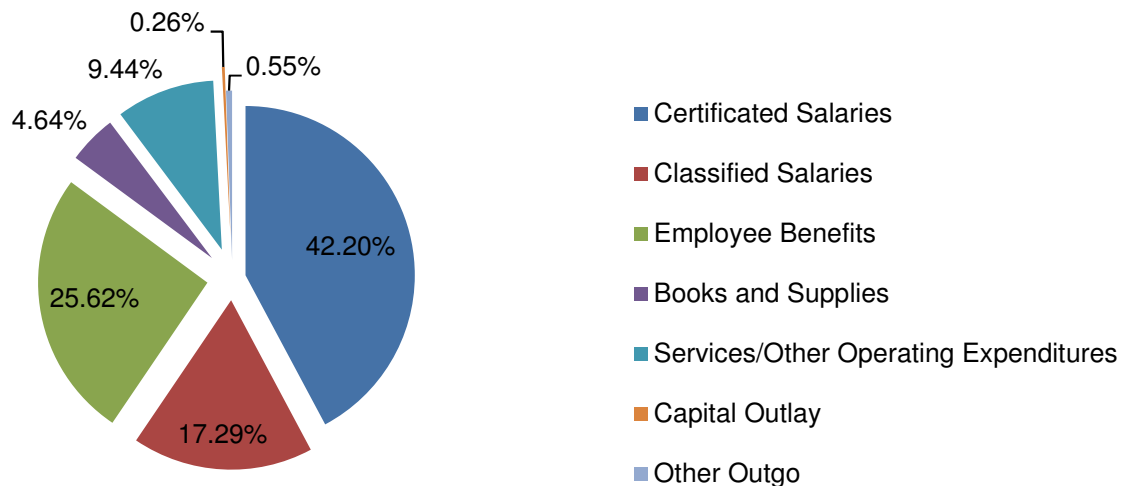
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (72.00%). Total projected revenue is \$640.73 million. In addition, a one-time transfer-in of \$25.00 million from the Self-Insurance fund, which was board approved on 3-10-2020, is budgeted to support District operations.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (85.10%). Total projected expenditures are \$676.03 million. In addition, the District transfers dollars to other funds totaling \$5.34 million for Certificates of Participation, Qualified Zone Academy Bonds, the Advanced Learning Academy Charter School, and Nutrition Services.



The District relies on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$105.39 million, which includes \$6.73 million in restricted fund balances.

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 518,769,941.13 | 0.00 | 518,769,941.13 | 461,296,531.00 | 0.00 | 461,296,531.00 | -11.1% |
| 2) Federal Revenue | | 8100-8299 | 2,177,823.86 | 45,239,491.29 | 47,417,315.15 | 140,000.00 | 59,776,484.36 | 59,916,484.36 | 26.4% |
| 3) Other State Revenue | | 8300-8599 | 13,488,664.81 | 70,226,607.73 | 83,715,272.54 | 39,312,549.60 | 70,787,705.95 | 110,100,255.55 | 31.5% |
| 4) Other Local Revenue | | 8600-8799 | 6,812,508.67 | 4,764,841.86 | 11,577,350.53 | 4,970,690.72 | 4,444,599.08 | 9,415,289.80 | -18.7% |
| 5) TOTAL, REVENUES | | | 541,248,938.47 | 120,230,940.88 | 661,479,879.35 | 505,719,771.32 | 135,008,789.39 | 640,728,560.71 | -3.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 210,075,017.97 | 64,472,532.13 | 274,547,550.10 | 213,619,381.26 | 71,874,912.92 | 285,494,294.18 | 4.0% |
| 2) Classified Salaries | | 2000-2999 | 61,724,092.17 | 45,751,883.45 | 107,475,975.62 | 64,170,129.95 | 52,225,297.44 | 116,395,427.39 | 8.3% |
| 3) Employee Benefits | | 3000-3999 | 107,810,465.26 | 70,969,123.96 | 178,779,589.22 | 98,635,573.02 | 74,721,407.25 | 173,356,980.27 | -3.0% |
| 4) Books and Supplies | | 4000-4999 | 14,270,912.51 | 10,993,292.63 | 25,264,205.14 | 11,811,545.82 | 19,554,075.63 | 31,365,621.45 | 24.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 43,339,524.93 | 24,064,058.77 | 67,403,583.70 | 35,636,237.62 | 28,242,044.40 | 63,878,282.02 | -5.2% |
| 6) Capital Outlay | | 6000-6999 | 1,655,350.39 | 8,323,741.43 | 9,979,091.82 | 441,300.00 | 1,290,999.73 | 1,732,299.73 | -82.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,646,072.44 | 4,664,000.00 | 6,310,072.44 | 1,525,061.00 | 3,400,000.00 | 4,925,061.00 | -21.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,449,480.70) | 1,695,808.38 | (753,672.32) | (5,090,808.06) | 3,969,312.12 | (1,121,495.96) | 48.8% |
| 9) TOTAL, EXPENDITURES | | | 438,071,954.97 | 230,934,440.75 | 669,006,395.72 | 420,748,420.59 | 255,278,049.49 | 676,026,470.08 | 1.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 103,176,983.50 | (110,703,499.87) | (7,526,516.37) | 84,971,350.73 | (120,269,260.10) | (35,297,909.37) | 369.0% |
| 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 | 5,255,821.19 | 1,200,000.00 | 6,455,821.19 | 5,341,512.37 | 0.00 | 5,341,512.37 | -17.3% |
| 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 | (101,531,814.75) | 101,531,814.75 | 0.00 | (108,589,217.61) | 108,589,217.61 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (106,787,635.94) | 100,331,814.75 | (6,455,821.19) | (88,930,729.98) | 108,589,217.61 | 19,658,487.63 | -404.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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) | | | (3,610,652.44) | (10,371,685.12) | (13,982,337.56) | (3,959,379.25) | (11,680,042.49) | (15,639,421.74) | 11.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | 98,663,893.52 | 6,728,978.93 | 105,392,872.45 | -12.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | 190,000.00 | 0.00 | 190,000.00 | 190,000.00 | 0.00 | 190,000.00 | 0.0% |
| Revolving Cash | | | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| Stores | | | | | | | | | |
| Prepaid Items | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 18,409,021.42 | 18,409,021.42 | 0.00 | 6,728,978.93 | 6,728,978.93 | -63.4% |
| c) Committed | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | 14,221,760.35 | 0.00 | 14,221,760.35 | 5,199,275.74 | 0.00 | 5,199,275.74 | -63.4% |
| Civic Center | 0000 | 9780 | | | | 86,716.59 | | 86,716.59 | |
| Godinez Rental Fees | 0000 | 9780 | | | | 91,339.86 | | 91,339.86 | |
| Data Warehouse | 0000 | 9780 | | | | 118,827.00 | | 118,827.00 | |
| PARS | 0000 | 9780 | | | | 2,042,480.00 | | 2,042,480.00 | |
| Walker/Roosevelt Joint Use | 0000 | 9780 | | | | 200,000.00 | | 200,000.00 | |
| FACE (startup) | 0000 | 9780 | | | | 1,644.70 | | 1,644.70 | |
| SPED Early Intervention Preschool grar | 0000 | 9780 | | | | 2,009,656.00 | | 2,009,656.00 | |
| Furniture/equipment for ALA expansion | 0000 | 9780 | | | | 253,309.94 | | 253,309.94 | |
| Technology Refresh | 0000 | 9780 | | | | 177,168.25 | | 177,168.25 | |
| Restorative Practice | 0000 | 9780 | | | | 218,133.40 | | 218,133.40 | |
| Civic Center | 0000 | 9780 | 104,420.58 | | 104,420.58 | | | | |
| Godinez Rental Fees | 0000 | 9780 | 91,339.86 | | 91,339.86 | | | | |
| Data Warehouse | 0000 | 9780 | 386,827.00 | | 386,827.00 | | | | |
| PARS | 0000 | 9780 | 3,063,720.00 | | 3,063,720.00 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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) | |
| Walker/Roosevelt Joint Use | 0000 | 9780 | 150,000.00 | | 150,000.00 | | | | |
| FACE (startup) | 0000 | 9780 | 199,690.39 | | 199,690.39 | | | | |
| SPED Early Intervention Preschool program | 0000 | 9780 | 4,009,656.00 | | 4,009,656.00 | | | | |
| Attendance 10x10 | 0000 | 9780 | 44,473.51 | | 44,473.51 | | | | |
| Data hub/Hoonuit/Data Literacy Training | 0000 | 9780 | 114,250.00 | | 114,250.00 | | | | |
| Early Learning Plan | 0000 | 9780 | 743,238.04 | | 743,238.04 | | | | |
| Furniture/equipment for ALA expansion | 0000 | 9780 | 253,309.94 | | 253,309.94 | | | | |
| Mental Health & Restorative Practice | 0000 | 9780 | 254,343.27 | | 254,343.27 | | | | |
| Social Studies Textbook Adoption | 0000 | 9780 | 4,803,323.51 | | 4,803,323.51 | | | | |
| Technology Refresh | 0000 | 9780 | 3,168.25 | | 3,168.25 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 13,509,244.34 | 0.00 | 13,509,244.34 | 13,627,359.65 | 0.00 | 13,627,359.65 | 0.9% |
| Unassigned/Unappropriated Amount | | 9790 | 73,702,268.08 | 0.00 | 73,702,268.08 | 78,647,258.13 | 0.00 | 78,647,258.13 | 6.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description (G9 + H2) - (I6 + J2) | 2019-20 Estimated 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) | |
| | 0.00 | 0.00 | 0.00 | | | | |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | | 8011 | 309,296,300.00 | 0.00 | 309,296,300.00 | 252,174,979.00 | 0.00 | 252,174,979.00 | -18.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 57,616,759.00 | 0.00 | 57,616,759.00 | 55,771,140.00 | 0.00 | 55,771,140.00 | -3.2% |
| State Aid - Prior Years | | 8019 | (5,670.87) | 0.00 | (5,670.87) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | 8021 | 554,350.00 | 0.00 | 554,350.00 | 554,350.00 | 0.00 | 554,350.00 | 0.0% |
| Homeowners' Exemptions | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | | | | | | | | |
| County & District Taxes | | 8041 | 104,605,487.00 | 0.00 | 104,605,487.00 | 104,605,487.00 | 0.00 | 104,605,487.00 | 0.0% |
| Secured Roll Taxes | | 8042 | 6,489,369.00 | 0.00 | 6,489,369.00 | 6,489,369.00 | 0.00 | 6,489,369.00 | 0.0% |
| Unsecured Roll Taxes | | 8043 | 1,314,493.00 | 0.00 | 1,314,493.00 | 1,314,493.00 | 0.00 | 1,314,493.00 | 0.0% |
| Prior Years' Taxes | | 8044 | 5,557,783.00 | 0.00 | 5,557,783.00 | 5,557,783.00 | 0.00 | 5,557,783.00 | 0.0% |
| Supplemental Taxes | | | | | | | | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 35,293,236.00 | 0.00 | 35,293,236.00 | 35,293,236.00 | 0.00 | 35,293,236.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 19,580,342.00 | 0.00 | 19,580,342.00 | 19,580,342.00 | 0.00 | 19,580,342.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Royalties and Bonuses | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | | | | | | | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal LCFF Sources | | | 540,302,448.13 | 0.00 | 540,302,448.13 | 481,341,179.00 | 0.00 | 481,341,179.00 | -10.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | | 8091 | (4,000,000.00) | | (4,000,000.00) | (2,000,000.00) | | (2,000,000.00) | -50.0% |
| All Other LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (17,532,507.00) | 0.00 | (17,532,507.00) | (18,044,648.00) | 0.00 | (18,044,648.00) | 2.9% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | | | 518,769,941.13 | 0.00 | 518,769,941.13 | 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 | 1,234,692.85 | 1,234,692.85 | 0.00 | 1,230,654.00 | 1,230,654.00 | -0.3% |
| 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 | | 17,476,161.50 | 17,476,161.50 | | 17,421,894.21 | 17,421,894.21 | -0.3% |
| 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 | | 1,716,215.78 | 1,716,215.78 | | 2,153,337.00 | 2,153,337.00 | 25.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 157,256.13 | 157,256.13 | | 0.00 | 0.00 | -100.0% |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | | 2,612,782.04 | 2,612,782.04 | | | 1,732,941.00 | 1,732,941.00 | -33.7% |
| 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 | | 3,971,009.84 | 3,971,009.84 | | | 4,343,604.93 | 4,343,604.93 | 9.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 519,771.00 | 519,771.00 | | | | | |
| All Other Federal Revenue | All Other | 8290 | 2,177,823.86 | 7,415,592.15 | 9,593,416.01 | 140,000.00 | | 440,645.00 | 440,645.00 | -15.2% |
| TOTAL, FEDERAL REVENUE | | | 2,177,823.86 | 45,239,491.29 | 47,417,315.15 | 140,000.00 | | 59,776,484.36 | 59,916,484.36 | 26.4% |
| 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 | | 28,559,297.00 | 28,559,297.00 | | | | | |
| Current Year | | | | | | | | | | |
| Prior Years | 6500 | 8319 | | 201,947.00 | 201,947.00 | | | 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 | 6,897,256.84 | 2,432,187.07 | 9,329,443.91 | 6,109,260.00 | | 2,169,230.00 | 8,278,490.00 | -11.3% |
| Tax Relief Subventions | | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 9,208,040.40 | 9,208,040.40 | | | 7,593,195.12 | 7,593,195.12 | -17.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | (107,710.39) | (107,710.39) | | 0.00 | 0.00 | -100.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 599,805.64 | 599,805.64 | | 641,232.63 | 641,232.63 | 6.9% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 13,990.81 | 13,990.81 | | 0.00 | 0.00 | -100.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 4,731,946.97 | 28,878,428.20 | 33,610,375.17 | 31,384,924.60 | 30,813,728.20 | 62,198,652.80 | 85.1% |
| TOTAL, OTHER STATE REVENUE | | | 13,488,664.81 | 70,226,607.73 | 83,715,272.54 | 39,312,549.60 | 70,787,705.95 | 110,100,255.55 | 31.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 35,000.00 | 35,000.00 | 0.00 | 0.00 | 0.00 | -100.00% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 26,109.00 | 0.00 | 26,109.00 | 30,000.00 | 0.00 | 30,000.00 | 14.9% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Leases and Rentals | | 8650 | 525,000.00 | 894,787.00 | 1,419,787.00 | 375,000.00 | 901,463.00 | 1,276,463.00 | -10.1% |
| Interest | | 8660 | 3,120,000.00 | 0.00 | 3,120,000.00 | 2,808,000.00 | 0.00 | 2,808,000.00 | -10.0% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 1,953,398.38 | 2,603,926.86 | 4,557,325.24 | 1,701,427.72 | 2,242,232.08 | 3,943,659.80 | -13.5% |
| Tuition | | 8710 | 1,091,738.29 | 1,231,128.00 | 2,322,866.29 | 0.00 | 1,300,904.00 | 1,300,904.00 | -44.0% |
| All Other Transfers In | | 8781-8783 | 96,263.00 | 0.00 | 96,263.00 | 56,263.00 | 0.00 | 56,263.00 | -41.6% |
| 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 | | | 6,812,508.67 | 4,764,841.86 | 11,577,350.53 | 4,970,690.72 | 4,444,599.08 | 9,415,289.80 | -18.7% |
| TOTAL, REVENUES | | | 541,248,938.47 | 120,230,940.88 | 661,479,879.35 | 505,719,771.32 | 135,008,789.39 | 640,728,560.71 | -3.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 173,307,878.05 | 52,455,496.91 | 225,763,374.96 | 174,952,588.37 | 58,647,343.50 | 233,599,931.87 | 3.5% |
| Certificated Pupil Support Salaries | | 1200 | 11,070,362.35 | 6,029,591.15 | 17,099,953.50 | 11,334,537.35 | 6,727,075.44 | 18,061,612.79 | 5.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 18,370,663.56 | 2,566,990.50 | 20,937,654.06 | 19,062,081.38 | 2,864,140.25 | 21,926,221.63 | 4.7% |
| Other Certificated Salaries | | 1900 | 7,326,114.01 | 3,420,453.57 | 10,746,567.58 | 8,270,174.16 | 3,636,353.73 | 11,906,527.89 | 10.8% |
| TOTAL, CERTIFICATED SALARIES | | | 210,075,017.97 | 64,472,532.13 | 274,547,550.10 | 213,619,381.26 | 71,874,912.92 | 285,494,294.18 | 4.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 5,708,103.73 | 30,793,712.27 | 36,501,816.00 | 5,428,878.02 | 35,847,884.25 | 41,276,762.27 | 13.1% |
| Classified Support Salaries | | 2200 | 21,671,537.99 | 9,454,155.37 | 31,125,693.36 | 22,996,726.37 | 10,573,476.32 | 33,570,202.69 | 7.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,384,518.48 | 1,458,085.33 | 5,842,603.81 | 4,839,919.34 | 1,738,384.30 | 6,578,303.64 | 12.6% |
| Clerical, Technical and Office Salaries | | 2400 | 22,202,759.89 | 2,494,905.82 | 24,697,665.71 | 23,165,253.80 | 2,614,682.86 | 25,779,936.66 | 4.4% |
| Other Classified Salaries | | 2900 | 7,757,172.08 | 1,551,024.66 | 9,308,196.74 | 7,739,352.42 | 1,450,869.71 | 9,190,222.13 | -1.3% |
| TOTAL, CLASSIFIED SALARIES | | | 61,724,092.17 | 45,751,883.45 | 107,475,975.62 | 64,170,129.95 | 52,225,297.44 | 116,395,427.39 | 8.3% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 35,474,406.58 | 34,737,513.67 | 70,211,920.25 | 34,551,749.59 | 38,973,924.60 | 73,525,674.19 | 4.7% |
| PERS | | 3201-3202 | 10,527,478.69 | 8,939,388.09 | 19,466,866.78 | 12,291,147.09 | 10,319,209.05 | 22,610,356.14 | 16.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,023,732.50 | 4,425,123.75 | 11,448,856.25 | 7,702,517.20 | 5,144,965.68 | 12,847,482.88 | 12.2% |
| Health and Welfare Benefits | | 3401-3402 | 40,085,157.91 | 17,252,105.45 | 57,337,263.36 | 39,869,488.06 | 18,397,531.33 | 58,267,019.39 | 1.6% |
| Unemployment Insurance | | 3501-3502 | 133,288.73 | 54,776.94 | 188,065.67 | 138,842.66 | 62,048.77 | 200,891.43 | 6.8% |
| Workers' Compensation | | 3601-3602 | 3,683,332.77 | 1,520,934.30 | 5,204,267.07 | 4,081,828.42 | 1,823,727.82 | 5,905,556.24 | 13.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 10,883,068.08 | 4,039,281.76 | 14,922,349.84 | 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 | | | 107,810,465.26 | 70,969,123.96 | 178,779,589.22 | 98,635,573.02 | 74,721,407.25 | 173,356,980.27 | -3.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | (7,764.33) | 813,190.37 | 805,426.04 | 2,026,402.70 | 4,175,704.51 | 6,202,107.21 | 670.0% |
| Books and Other Reference Materials | | 4200 | 4,097.49 | 101,553.49 | 105,650.98 | 25,800.00 | 78,000.00 | 103,800.00 | -1.8% |
| Materials and Supplies | | 4300 | 10,998,856.00 | 7,950,665.98 | 18,949,521.98 | 6,667,444.59 | 13,527,023.51 | 20,194,468.10 | 6.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 2,143,325.35 | 2,127,882.79 | 4,271,208.14 | 1,891,898.53 | 1,773,347.61 | 3,665,246.14 | -14.2% |
| Food | | 4700 | 1,132,398.00 | 0.00 | 1,132,398.00 | 1,200,000.00 | 0.00 | 1,200,000.00 | 6.0% |
| TOTAL BOOKS AND SUPPLIES | | | 14,270,912.51 | 10,993,292.63 | 25,264,205.14 | 11,811,545.82 | 19,554,075.63 | 31,365,621.45 | 24.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 15,435,816.56 | 10,022,205.62 | 25,458,022.18 | 14,532,756.89 | 6,947,213.98 | 21,479,970.87 | -15.6% |
| Travel and Conferences | | 5200 | 712,950.15 | 446,197.11 | 1,159,147.26 | 951,921.12 | 547,737.66 | 1,499,658.78 | 29.4% |
| Dues and Memberships | | 5300 | 319,889.16 | 12,420.19 | 332,309.35 | 359,541.07 | 16,500.00 | 376,041.07 | 13.2% |
| Insurance | | 5400 - 5450 | 3,528,140.98 | 2,000.00 | 3,530,140.98 | 3,417,129.42 | 2,000.00 | 3,419,129.42 | -3.1% |
| Operations and Housekeeping Services | | 5500 | 6,293,916.87 | 58,751.28 | 6,352,668.15 | 4,721,559.00 | 102,280.00 | 4,823,839.00 | -24.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,457,543.25 | 5,232,351.22 | 8,689,894.47 | 1,747,668.89 | 7,693,690.35 | 9,441,359.24 | 8.6% |
| Transfers of Direct Costs | | 5710 | (342,235.55) | 342,235.55 | 0.00 | (670,912.27) | 670,912.27 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 15,244.48 | 0.00 | 15,244.48 | 12,350.00 | 0.00 | 12,350.00 | -19.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,335,451.42 | 7,942,275.19 | 20,277,726.61 | 8,517,297.90 | 12,248,336.98 | 20,765,634.88 | 2.4% |
| Communications | | 5900 | 1,582,807.61 | 5,622.61 | 1,588,430.22 | 2,046,925.60 | 13,373.16 | 2,060,298.76 | 29.7% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 43,339,524.93 | 24,064,058.77 | 67,403,583.70 | 35,636,237.62 | 28,242,044.40 | 63,878,282.02 | -5.2% |

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 34,715.00 | 34,715.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 288,798.94 | 366,040.86 | 654,839.80 | 20,300.00 | 0.00 | 20,300.00 | -96.9% |
| Buildings and Improvements of Buildings | | 6200 | 722,540.35 | 6,521,762.84 | 7,244,303.19 | 46,000.00 | 0.00 | 46,000.00 | -99.4% |
| 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 | 600,398.83 | 938,002.67 | 1,538,401.50 | 355,000.00 | 710,149.73 | 1,065,149.73 | -30.8% |
| Equipment Replacement | | 6500 | 43,612.27 | 463,220.06 | 506,832.33 | 20,000.00 | 580,850.00 | 600,850.00 | 18.6% |
| TOTAL CAPITAL OUTLAY | | | 1,655,350.39 | 8,323,741.43 | 9,979,091.82 | 441,300.00 | 1,290,999.73 | 1,732,299.73 | -82.6% |
| 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 | 1,164,000.00 | 1,164,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Payments to County Offices | | 7142 | 1,492,464.00 | 3,500,000.00 | 4,992,464.00 | 1,525,061.00 | 3,400,000.00 | 4,925,061.00 | -1.4% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 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 Estimated 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) | | | 1,646,072.44 | 4,664,000.00 | 6,310,072.44 | 1,525,061.00 | 3,400,000.00 | 4,925,061.00 | -21.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,695,808.38) | 1,695,808.38 | 0.00 | (3,969,312.12) | 3,969,312.12 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (753,672.32) | 0.00 | (753,672.32) | (1,121,495.96) | 0.00 | (1,121,495.96) | 48.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,449,480.70) | 1,695,808.38 | (753,672.32) | (5,090,808.08) | 3,969,312.12 | (1,121,495.96) | 48.8% |
| TOTAL, EXPENDITURES | | | 438,071,954.97 | 230,934,440.75 | 669,006,395.72 | 420,748,420.59 | 255,278,049.49 | 676,026,470.08 | 1.0% |

| Description | 2019-20 Estimated 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | 7,808.07 | 0.00 | 7,808.07 | 6,000.00 | 0.00 | 6,000.00 | -23.2% |
| Other Authorized Interfund Transfers Out | 3,898,007.22 | 0.00 | 3,898,007.22 | 3,948,331.95 | 0.00 | 3,948,331.95 | 1.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | 5,255,821.19 | 1,200,000.00 | 6,455,821.19 | 5,341,512.37 | 0.00 | 5,341,512.37 | -17.3% |
| OTHER SOURCES/USES | | | | | | | |
| SOURCES | | | | | | | |
| State Apportionments Emergency Apportionments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | |
| Proceeds from Disposal of Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | |
| Proceeds from Certificates of Participation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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) | |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| USES | | | | | | | | | |
| 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 | (101,545,677.03) | 101,545,677.03 | 0.00 | (108,589,217.61) | 108,589,217.61 | 0.00 | 0.00% |
| Contributions from Restricted Revenues | | 8990 | 13,862.28 | (13,862.28) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| (e) TOTAL, CONTRIBUTIONS | | | (101,531,814.75) | 101,531,814.75 | 0.00 | (108,589,217.61) | 108,589,217.61 | 0.00 | 0.00% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (106,787,635.94) | 100,331,814.75 | (6,455,821.19) | (88,930,729.98) | 108,589,217.61 | 19,658,487.63 | -404.5% |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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 | 518,769,941.13 | 0.00 | 518,769,941.13 | 461,296,531.00 | 0.00 | 461,296,531.00 | -11.1% |
| 2) Federal Revenue | | 8100-8299 | 2,177,823.86 | 45,239,491.29 | 47,417,315.15 | 140,000.00 | 59,776,484.36 | 59,916,484.36 | 26.4% |
| 3) Other State Revenue | | 8300-8599 | 13,488,664.81 | 70,226,607.73 | 83,715,272.54 | 39,312,549.60 | 70,787,705.95 | 110,100,255.55 | 31.5% |
| 4) Other Local Revenue | | 8600-8799 | 6,812,508.67 | 4,764,841.86 | 11,577,350.53 | 4,970,690.72 | 4,444,599.08 | 9,415,289.80 | -18.7% |
| 5) TOTAL REVENUES | | | 541,248,938.47 | 120,230,940.88 | 661,479,879.35 | 505,719,771.32 | 135,008,789.39 | 640,728,560.71 | -3.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 262,381,297.97 | 158,518,568.14 | 420,899,866.11 | 249,799,914.80 | 177,022,688.60 | 426,822,603.40 | 1.4% |
| 2) Instruction - Related Services | 2000-2999 | | 55,022,661.00 | 18,862,601.17 | 73,885,262.17 | 55,664,346.80 | 20,363,477.35 | 76,027,824.15 | 2.9% |
| 3) Pupil Services | 3000-3999 | | 39,606,507.09 | 16,856,200.89 | 56,462,707.98 | 41,427,172.06 | 17,938,175.70 | 59,365,347.76 | 5.1% |
| 4) Ancillary Services | 4000-4999 | | 7,490,390.34 | 227,334.96 | 7,717,725.30 | 7,579,021.61 | 240,293.40 | 7,819,315.01 | 1.3% |
| 5) Community Services | 5000-5999 | | 283,044.72 | 119.30 | 283,164.02 | 249,707.47 | 0.00 | 249,707.47 | -11.8% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 32,488,963.92 | 2,332,954.04 | 34,821,917.96 | 27,667,676.35 | 4,656,055.77 | 32,323,732.12 | -7.2% |
| 8) Plant Services | 8000-8999 | | 39,147,403.99 | 29,472,662.25 | 68,620,066.24 | 36,829,906.50 | 31,657,358.67 | 68,487,265.17 | -0.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,651,685.94 | 4,664,000.00 | 6,315,685.94 | 1,530,675.00 | 3,400,000.00 | 4,930,675.00 | -21.9% |
| 10) TOTAL EXPENDITURES | | | 438,071,954.97 | 230,934,440.75 | 669,006,395.72 | 420,748,420.59 | 255,278,049.49 | 676,026,470.08 | 1.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 103,176,983.50 | (110,703,499.87) | (7,526,516.37) | 84,971,350.73 | (120,269,260.10) | (35,297,909.37) | 369.0% |
| 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 | 5,255,821.19 | 1,200,000.00 | 6,455,821.19 | 5,341,512.37 | 0.00 | 5,341,512.37 | -17.3% |
| 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 | (101,531,814.75) | 101,531,814.75 | 0.00 | (108,589,217.61) | 108,589,217.61 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (106,787,635.94) | 100,331,814.75 | (6,455,821.19) | (88,930,729.98) | 108,589,217.61 | 19,658,487.63 | -404.5% |

| Description | 2019-20 Estimated 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) | (3,610,652.44) | (10,371,685.12) | (13,982,337.56) | (3,959,379.25) | (11,680,042.49) | (15,639,421.74) | 11.9% |
| F. FUND BALANCE, RESERVES | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| b) Audit Adjustments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| d) Other Restatements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | 106,233,925.21 | 28,780,706.54 | 135,014,631.75 | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | -10.4% |
| 2) Ending Balance, June 30 (E + F1e) | 102,623,272.77 | 18,409,021.42 | 121,032,294.19 | 98,663,893.52 | 6,728,978.93 | 105,392,872.45 | -12.9% |
| Components of Ending Fund Balance | | | | | | | |
| a) Nonspendable | 190,000.00 | 0.00 | 190,000.00 | 190,000.00 | 0.00 | 190,000.00 | 0.0% |
| Revolving Cash | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.0% |
| Stores | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | 0.00 | 18,409,021.42 | 18,409,021.42 | 0.00 | 6,728,978.93 | 6,728,978.93 | -63.4% |
| c) Committed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | 14,221,760.35 | 0.00 | 14,221,760.35 | 5,199,275.74 | 0.00 | 5,199,275.74 | -63.4% |
| Other Assignments (by Resource/Object) | | | | | | | |
| Civic Center | | | | 86,716.59 | | 86,716.59 | |
| Godinez Rental Fees | | | | 91,339.86 | | 91,339.86 | |
| Data Warehouse | | | | 118,827.00 | | 118,827.00 | |
| PARS | | | | 2,042,480.00 | | 2,042,480.00 | |
| Walker/Roosevelt Joint Use | | | | 200,000.00 | | 200,000.00 | |
| FACE (startup) | | | | 1,644.70 | | 1,644.70 | |
| SPED Early Intervention Preschool gran | | | | 2,009,656.00 | | 2,009,656.00 | |
| Furniture/equipment for ALA expansion | | | | 253,309.94 | | 253,309.94 | |
| Technology Refresh | | | | 177,168.25 | | 177,168.25 | |
| Restorative Practice | | | | 218,133.40 | | 218,133.40 | |
| Civic Center | 104,420.58 | | 104,420.58 | | | | |
| Godinez Rental Fees | 91,339.86 | | 91,339.86 | | | | |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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) | |
| | | | | | | | | | |
| Data Warehouse | 0000 | 9780 | 386,827.00 | | 386,827.00 | | | | |
| PARS | 0000 | 9780 | 3,063,720.00 | | 3,063,720.00 | | | | |
| Walker/Roosevelt Joint Use | 0000 | 9780 | 150,000.00 | | 150,000.00 | | | | |
| FACE (startup) | 0000 | 9780 | 199,690.39 | | 199,690.39 | | | | |
| SPED Early Intervention Preschool gran | 0000 | 9780 | 4,009,656.00 | | 4,009,656.00 | | | | |
| Attendance 10x10 | 0000 | 9780 | 44,473.51 | | 44,473.51 | | | | |
| Data hub/Hoonuit/Data Literacy Training | 0000 | 9780 | 114,250.00 | | 114,250.00 | | | | |
| Early Learning Plan | 0000 | 9780 | 743,238.04 | | 743,238.04 | | | | |
| Furniture/equipment for ALA expansion | 0000 | 9780 | 253,309.94 | | 253,309.94 | | | | |
| Mental Health & Restorative Practice | 0000 | 9780 | 254,343.27 | | 254,343.27 | | | | |
| Social Studies Textbook Adoption | 0000 | 9780 | 4,803,323.51 | | 4,803,323.51 | | | | |
| Technology Refresh | 0000 | 9780 | 3,168.25 | | 3,168.25 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 13,509,244.34 | 0.00 | 13,509,244.34 | 13,627,359.65 | 0.00 | 13,627,359.65 | 0.9% |
| Unassigned/Unappropriated Amount | | 9790 | 73,702,268.08 | 0.00 | 73,702,268.08 | 78,647,258.13 | 0.00 | 78,647,258.13 | 6.7% |

Santa Ana Unified
Orange County

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 1,107.62 | 1,107.62 |
| 6230 | California Clean Energy Jobs Act | 1,562.05 | 1,562.05 |
| 6300 | Lottery: Instructional Materials | 3,805,532.61 | 0.00 |
| 6512 | Special Ed: Mental Health Services | 529,460.56 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 22,825.12 | 22,825.12 |
| 7510 | Low-Performing Students Block Grant | 592,424.52 | 592,424.52 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Sectic | 9,503,461.26 | 2,006,196.37 |
| 9010 | Other Restricted Local | 3,952,647.68 | 4,104,863.25 |
| Total, Restricted Balance | | 18,409,021.42 | 6,728,978.93 |

Charter Schools Special Revenue Fund



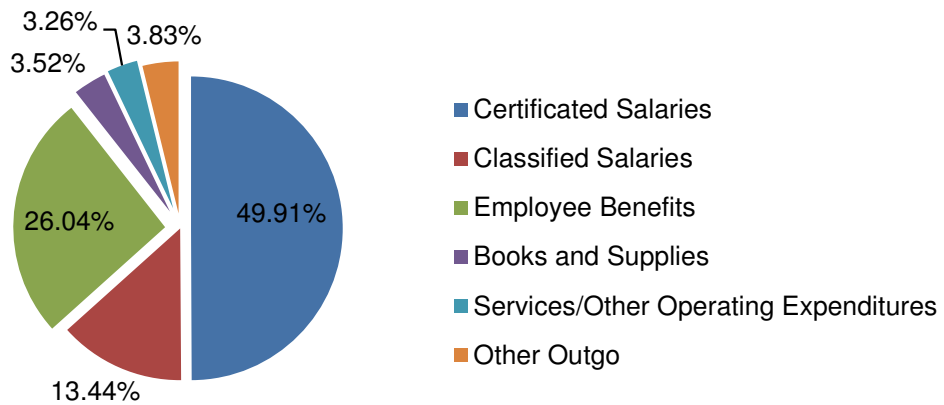
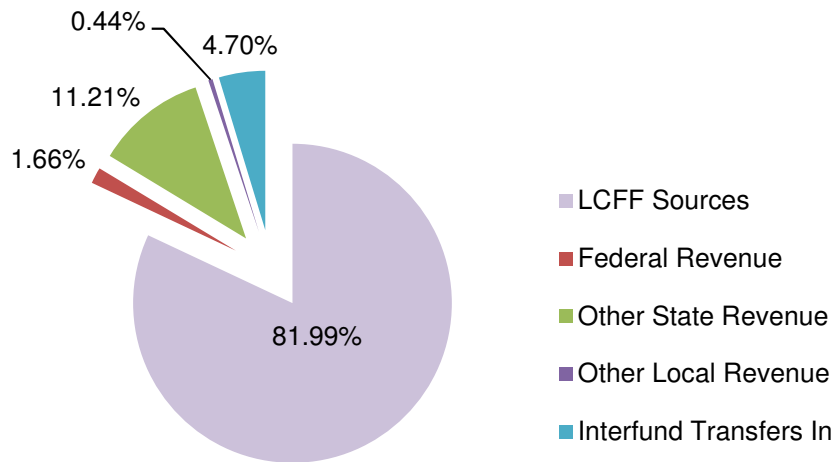
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Charter Schools Special Revenue Fund (09)



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

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



The projected ending fund balance of \$0.83 million is to be utilized to cover any additional grade level expansion cost.

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,749,148.00 | 3,482,265.00 | -7.1% |
| 2) Federal Revenue | | 8100-8299 | 89,555.24 | 70,465.53 | -21.3% |
| 3) Other State Revenue | | 8300-8599 | 451,842.56 | 475,953.20 | 5.3% |
| 4) Other Local Revenue | | 8600-8799 | 18,632.00 | 19,000.00 | 2.0% |
| 5) TOTAL, REVENUES | | | 4,309,177.80 | 4,047,683.73 | -6.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,225,740.13 | 2,433,854.21 | 9.4% |
| 2) Classified Salaries | | 2000-2999 | 541,226.20 | 655,389.23 | 21.1% |
| 3) Employee Benefits | | 3000-3999 | 1,249,942.78 | 1,269,609.99 | 1.6% |
| 4) Books and Supplies | | 4000-4999 | 174,699.57 | 171,825.94 | -1.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 194,500.45 | 158,821.00 | -18.3% |
| 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 | 93,502.25 | 186,797.15 | 99.8% |
| 9) TOTAL, EXPENDITURES | | | 4,479,611.38 | 4,876,297.52 | 8.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (170,433.58) | (828,613.79) | 386.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 235,462.62 | 199,560.05 | -15.2% |
| 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 | | | 235,462.62 | 199,560.05 | -15.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,029.04 | (629,053.74) | -1067.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,395,732.24 | 1,460,761.28 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,395,732.24 | 1,460,761.28 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,395,732.24 | 1,460,761.28 | 4.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,460,761.28 | 831,707.54 | -43.1% |
| 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 | | | 88,766.03 | 106,308.03 | 19.8% |
| 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 | 1,371,995.25 | 725,399.51 | -47.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|---|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 2,642,440.00 | 2,345,283.00 | -11.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 68,830.00 | 68,830.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 42.00 | 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 | 1,037,836.00 | 1,068,152.00 | 2.9% |
| 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 | | | 3,749,148.00 | 3,482,265.00 | -7.1% |
| 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 | 89,555.24 | 70,465.53 | -21.3% |
| 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 | | | 89,555.24 | 70,465.53 | -21.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 70,340.36 | 66,946.00 | -4.8% |
| 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 | 196,933.00 | 223,489.00 | 13.5% |
| TOTAL, OTHER STATE REVENUE | | | 451,842.56 | 475,953.20 | 5.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 15,050.00 | 19,000.00 | 26.2% |
| 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 | 3,582.00 | 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 | | | 18,632.00 | 19,000.00 | 2.0% |
| TOTAL, REVENUES | | | 4,309,177.80 | 4,047,683.73 | -6.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,932,653.06 | 2,222,304.06 | 15.0% |
| Certificated Pupil Support Salaries | | 1200 | 65,623.01 | 66,115.17 | 0.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 174,481.24 | 145,434.98 | -16.6% |
| Other Certificated Salaries | | 1900 | 52,982.82 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,225,740.13 | 2,433,854.21 | 9.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 122,198.40 | 147,090.86 | 20.4% |
| Classified Support Salaries | | 2200 | 124,111.00 | 119,121.06 | -4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,732.58 | 8,764.49 | 0.4% |
| Clerical, Technical and Office Salaries | | 2400 | 235,946.30 | 316,699.48 | 34.2% |
| Other Classified Salaries | | 2900 | 50,237.92 | 63,713.34 | 26.8% |
| TOTAL, CLASSIFIED SALARIES | | | 541,226.20 | 655,389.23 | 21.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 562,827.34 | 601,328.63 | 6.8% |
| PERS | | 3201-3202 | 104,026.98 | 120,247.24 | 15.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 73,224.05 | 85,981.26 | 17.4% |
| Health and Welfare Benefits | | 3401-3402 | 360,970.10 | 415,640.48 | 15.1% |
| Unemployment Insurance | | 3501-3502 | 1,376.40 | 1,528.51 | 11.1% |
| Workers' Compensation | | 3601-3602 | 37,899.53 | 44,883.87 | 18.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 109,618.38 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,249,942.78 | 1,269,609.99 | 1.6% |
| 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 | 92,765.95 | 101,100.94 | 9.0% |
| Noncapitalized Equipment | | 4400 | 81,933.62 | 70,725.00 | -13.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 174,699.57 | 171,825.94 | -1.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 4,631.54 | 11,200.00 | 141.8% |
| 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 | 72,857.67 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 925.00 | 500.00 | -45.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 28,510.08 | 37,750.00 | 32.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 71,607.27 | 88,071.00 | 23.0% |
| Communications | | 5900 | 7,908.89 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 194,500.45 | 158,821.00 | -18.3% |
| 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 Estimated 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 | 93,502.25 | 186,797.15 | 99.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 93,502.25 | 186,797.15 | 99.8% |
| TOTAL, EXPENDITURES | | | 4,479,611.38 | 4,876,297.52 | 8.9% |

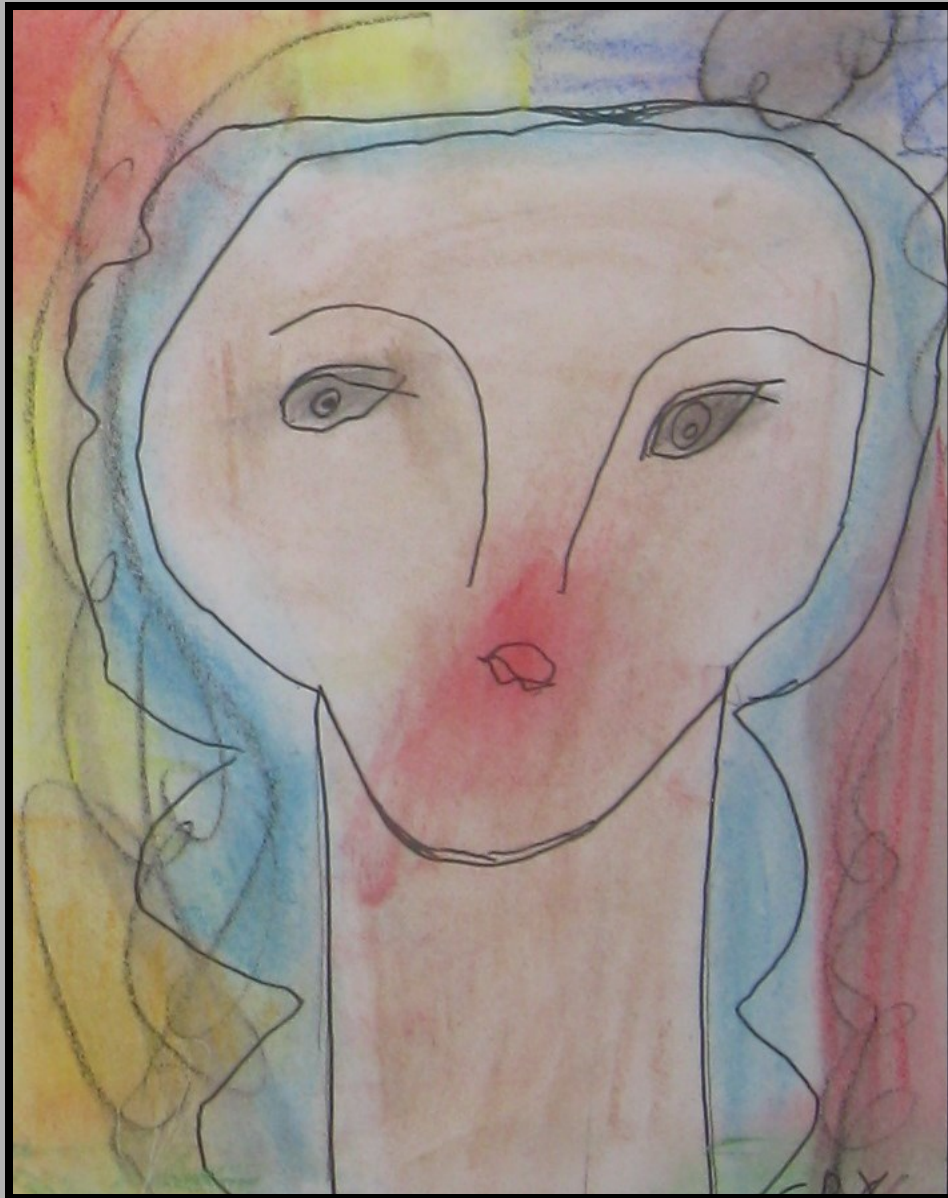
| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 235,462.62 | 199,560.05 | -15.2% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 235,462.62 | 199,560.05 | -15.2% |
| 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) | | | 235,462.62 | 199,560.05 | -15.2% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,749,148.00 | 3,482,265.00 | -7.1% |
| 2) Federal Revenue | | 8100-8299 | 89,555.24 | 70,465.53 | -21.3% |
| 3) Other State Revenue | | 8300-8599 | 451,842.56 | 475,953.20 | 5.3% |
| 4) Other Local Revenue | | 8600-8799 | 18,632.00 | 19,000.00 | 2.0% |
| 5) TOTAL, REVENUES | | | 4,309,177.80 | 4,047,683.73 | -6.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 3,300,352.07 | 3,684,065.85 | 11.6% |
| 2) Instruction - Related Services | 2000-2999 | | 735,480.42 | 683,977.39 | -7.0% |
| 3) Pupil Services | 3000-3999 | | 92,881.20 | 91,559.31 | -1.4% |
| 4) Ancillary Services | 4000-4999 | | 259.00 | 38,777.44 | 14872.0% |
| 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 | | 94,032.25 | 187,327.15 | 99.2% |
| 8) Plant Services | 8000-8999 | | 256,606.44 | 190,590.38 | -25.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,479,611.38 | 4,876,297.52 | 8.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (170,433.58) | (828,613.79) | 386.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 235,462.62 | 199,560.05 | -15.2% |
| 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 | | | 235,462.62 | 199,560.05 | -15.2% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,029.04 | (629,053.74) | -1067.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,395,732.24 | 1,460,761.28 | 4.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,395,732.24 | 1,460,761.28 | 4.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,395,732.24 | 1,460,761.28 | 4.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,371,995.25 | 725,399.51 | -47.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6300 | Lottery: Instructional Materials | 74,271.40 | 91,813.40 |
| 7311 | Classified School Employee Professional Development Block | 1,097.00 | 1,097.00 |
| 7510 | Low-Performing Students Block Grant | 9,990.00 | 9,990.00 |
| 9010 | Other Restricted Local | 3,407.63 | 3,407.63 |
| Total, Restricted Balance | | 88,766.03 | 106,308.03 |

Child Development Fund

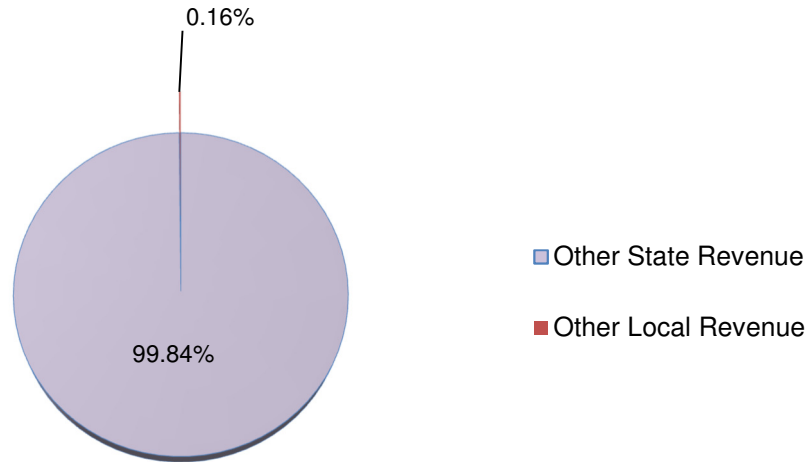


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

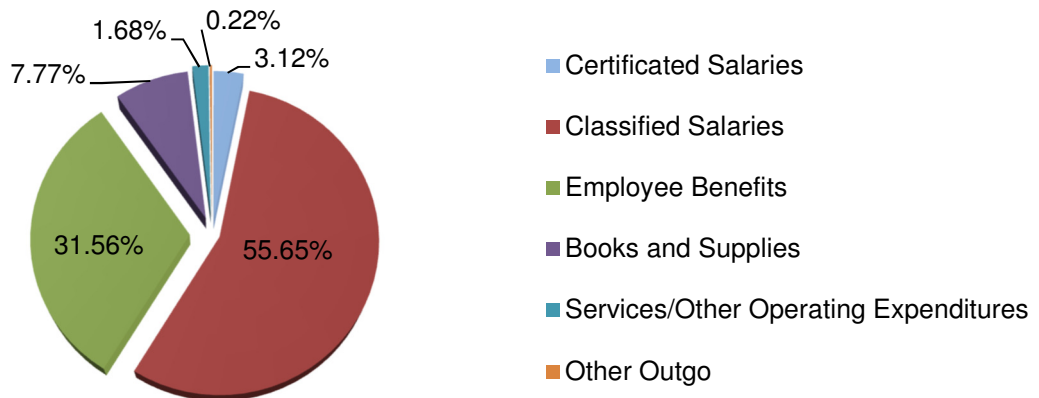
CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$9.46 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (90.33%). Total projected expenditures are \$9.45 million.



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

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2021 (or later).

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 8,782,604.58 | 9,446,956.00 | 7.6% |
| 4) Other Local Revenue | | 8600-8799 | 138,850.00 | 15,000.00 | -89.2% |
| 5) TOTAL, REVENUES | | | 8,921,454.58 | 9,461,956.00 | 6.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 302,889.59 | 294,545.90 | -2.8% |
| 2) Classified Salaries | | 2000-2999 | 4,960,869.57 | 5,257,154.46 | 6.0% |
| 3) Employee Benefits | | 3000-3999 | 2,988,988.36 | 2,981,924.20 | -0.2% |
| 4) Books and Supplies | | 4000-4999 | 152,953.79 | 734,111.48 | 380.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 286,878.47 | 159,100.00 | -44.5% |
| 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 | 193,874.80 | 20,119.96 | -89.6% |
| 9) TOTAL, EXPENDITURES | | | 8,886,454.58 | 9,446,956.00 | 6.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 35,000.00 | 15,000.00 | -57.1% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 35,000.00 | 15,000.00 | -57.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,474.36 | 429,474.36 | 8.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,474.36 | 429,474.36 | 8.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,474.36 | 429,474.36 | 8.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 429,474.36 | 444,474.36 | 3.5% |
| 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 | | | 429,474.36 | 444,474.36 | 3.5% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 8,394,061.75 | 8,900,000.00 | 6.0% |
| All Other State Revenue | All Other | 8590 | 388,542.83 | 546,956.00 | 40.8% |
| TOTAL, OTHER STATE REVENUE | | | 8,782,604.58 | 9,446,956.00 | 7.6% |
| 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 | 51,600.00 | 15,000.00 | -70.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 87,250.00 | 0.00 | -100.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 138,850.00 | 15,000.00 | -89.2% |
| TOTAL, REVENUES | | | 8,921,454.58 | 9,461,956.00 | 6.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 69,786.36 | 59,694.43 | -14.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 111,859.20 | 112,698.14 | 0.7% |
| Other Certificated Salaries | | 1900 | 121,244.03 | 122,153.33 | 0.7% |
| TOTAL, CERTIFICATED SALARIES | | | 302,889.59 | 294,545.90 | -2.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 4,331,487.92 | 4,626,030.07 | 6.8% |
| Classified Support Salaries | | 2200 | 48,901.42 | 51,199.74 | 4.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 202,719.60 | 204,784.77 | 1.0% |
| Clerical, Technical and Office Salaries | | 2400 | 162,311.98 | 154,563.01 | -4.8% |
| Other Classified Salaries | | 2900 | 215,448.65 | 220,576.87 | 2.4% |
| TOTAL, CLASSIFIED SALARIES | | | 4,960,869.57 | 5,257,154.46 | 6.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 836,110.26 | 876,932.34 | 4.9% |
| PERS | | 3201-3202 | 393,605.40 | 436,324.23 | 10.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 198,848.55 | 213,108.15 | 7.2% |
| Health and Welfare Benefits | | 3401-3402 | 1,272,975.47 | 1,371,173.69 | 7.7% |
| Unemployment Insurance | | 3501-3502 | 2,585.59 | 2,775.81 | 7.4% |
| Workers' Compensation | | 3601-3602 | 69,549.84 | 81,609.98 | 17.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 215,313.25 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,988,988.36 | 2,981,924.20 | -0.2% |
| 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 | 145,467.99 | 724,111.48 | 397.8% |
| Noncapitalized Equipment | | 4400 | 7,485.80 | 10,000.00 | 33.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 152,953.79 | 734,111.48 | 380.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 15,000.00 | 15,000.00 | 0.0% |
| Travel and Conferences | | 5200 | 24,809.41 | 38,300.00 | 54.4% |
| 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 | 3,536.61 | 1,500.00 | -57.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 223,549.36 | 92,800.00 | -58.5% |
| Communications | | 5900 | 1,134.43 | 500.00 | -55.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 286,878.47 | 159,100.00 | -44.5% |
| 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 | 193,874.80 | 20,119.96 | -89.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 193,874.80 | 20,119.96 | -89.6% |
| TOTAL, EXPENDITURES | | | 8,886,454.58 | 9,446,956.00 | 6.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| 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) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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 | 8,782,604.58 | 9,446,956.00 | 7.6% |
| 4) Other Local Revenue | | 8600-8799 | 138,850.00 | 15,000.00 | -89.2% |
| 5) TOTAL, REVENUES | | | 8,921,454.58 | 9,461,956.00 | 6.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 7,175,622.62 | 7,931,781.64 | 10.5% |
| 2) Instruction - Related Services | 2000-2999 | | 968,600.83 | 959,505.28 | -0.9% |
| 3) Pupil Services | 3000-3999 | | 540,303.34 | 529,457.42 | -2.0% |
| 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 | | 193,874.80 | 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 | | | 8,886,454.58 | 9,446,956.00 | 6.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 35,000.00 | 15,000.00 | -57.1% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 35,000.00 | 15,000.00 | -57.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,474.36 | 429,474.36 | 8.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,474.36 | 429,474.36 | 8.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,474.36 | 429,474.36 | 8.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 429,474.36 | 444,474.36 | 3.5% |
| 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 | | | 429,474.36 | 444,474.36 | 3.5% |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 6130 | Child Development: Center-Based Reserve Account | 429,474.36 | 444,474.36 |
| Total, Restricted Balance | | 429,474.36 | 444,474.36 |

Cafeteria Special Revenue Fund

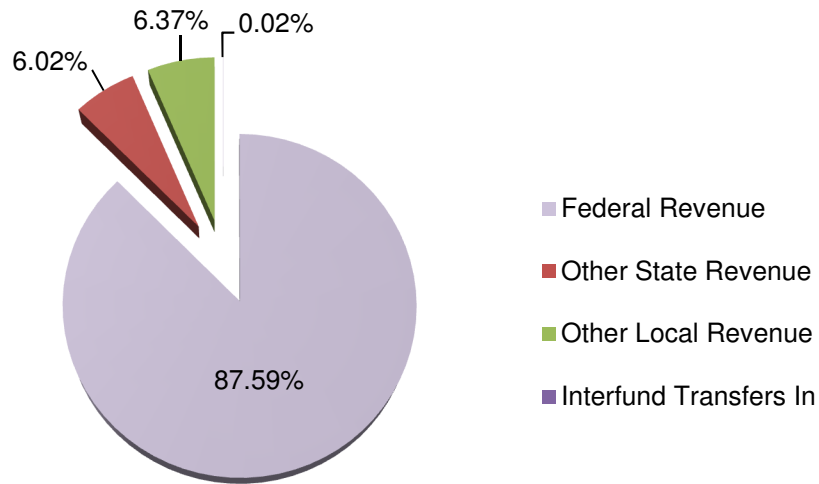


Artwork created by Santa Ana Unified School District students from Cesar Chavez Continuation High School.

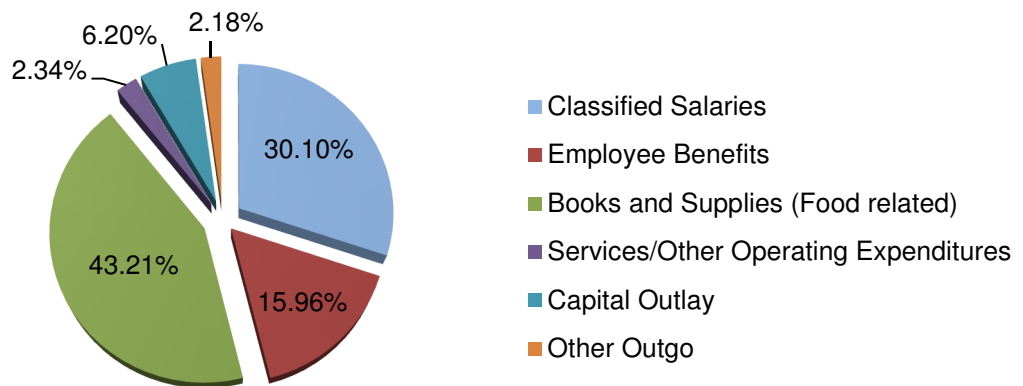
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from Federal reimbursement process (87.59%). Total projected revenue is \$37.34 million.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Books and Supplies (food related) represent the largest expenditures (43.21%). Total projected expenditures are \$41.91 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$4.56 million more than its anticipated revenue by June 30, 2021 (or later) in conformance with the Budget Agreement with the California Department of Education.

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 27,053,516.92 | 32,713,000.00 | 20.9% |
| 3) Other State Revenue | | 8300-8599 | 1,814,085.10 | 2,246,300.00 | 23.8% |
| 4) Other Local Revenue | | 8600-8799 | 1,913,937.91 | 2,378,000.00 | 24.2% |
| 5) TOTAL, REVENUES | | | 30,781,539.93 | 37,337,300.00 | 21.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 11,876,855.99 | 12,614,585.00 | 6.2% |
| 3) Employee Benefits | | 3000-3999 | 6,777,691.00 | 6,690,159.43 | -1.3% |
| 4) Books and Supplies | | 4000-4999 | 19,258,936.00 | 18,107,100.00 | -6.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,006,459.32 | 981,200.00 | -2.5% |
| 6) Capital Outlay | | 6000-6999 | 1,206,373.25 | 2,599,000.00 | 115.4% |
| 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 | 466,295.27 | 914,578.85 | 96.1% |
| 9) TOTAL, EXPENDITURES | | | 40,592,610.83 | 41,906,623.28 | 3.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,811,070.90) | (4,569,323.28) | -53.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,803,262.83) | (4,563,323.28) | -53.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22,037,256.11 | 12,233,993.28 | -44.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 22,037,256.11 | 12,233,993.28 | -44.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22,037,256.11 | 12,233,993.28 | -44.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,233,993.28 | 7,670,670.00 | -37.3% |
| 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 | | | 12,233,993.28 | 7,670,670.00 | -37.3% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 25,553,516.92 | 30,913,000.00 | 21.0% |
| Donated Food Commodities | | 8221 | 1,500,000.00 | 1,800,000.00 | 20.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 27,053,516.92 | 32,713,000.00 | 20.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 1,814,085.10 | 2,246,300.00 | 23.8% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,814,085.10 | 2,246,300.00 | 23.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 2,244.00 | 3,000.00 | 33.7% |
| Food Service Sales | | 8634 | 478,556.57 | 575,000.00 | 20.2% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 300,000.00 | 300,000.00 | 0.0% |
| 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 | | | 1,913,937.91 | 2,378,000.00 | 24.2% |
| TOTAL, REVENUES | | | 30,781,539.93 | 37,337,300.00 | 21.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 9,916,949.99 | 10,624,815.00 | 7.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,892,131.00 | 1,921,244.00 | 1.5% |
| Clerical, Technical and Office Salaries | | 2400 | 67,775.00 | 68,526.00 | 1.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 11,876,855.99 | 12,614,585.00 | 6.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,994,810.00 | 2,132,403.98 | 6.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 791,479.00 | 845,716.00 | 6.9% |
| Health and Welfare Benefits | | 3401-3402 | 3,420,478.00 | 3,520,223.00 | 2.9% |
| Unemployment Insurance | | 3501-3502 | 5,726.00 | 6,489.05 | 13.3% |
| Workers' Compensation | | 3601-3602 | 155,681.00 | 185,327.40 | 19.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 409,517.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,777,691.00 | 6,690,159.43 | -1.3% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 488,936.00 | 517,000.00 | 5.7% |
| Noncapitalized Equipment | | 4400 | 175,000.00 | 215,000.00 | 22.9% |
| Food | | 4700 | 18,595,000.00 | 17,375,100.00 | -6.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 19,258,936.00 | 18,107,100.00 | -6.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 139,000.00 | 100,000.00 | -28.1% |
| Travel and Conferences | | 5200 | 12,500.00 | 12,000.00 | -4.0% |
| Dues and Memberships | | 5300 | 4,000.00 | 4,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 135,534.32 | 203,000.00 | 49.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 614,500.00 | 570,000.00 | -7.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (53,500.00) | (54,300.00) | 1.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 154,275.00 | 146,300.00 | -5.2% |
| Communications | | 5900 | 150.00 | 200.00 | 33.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,006,459.32 | 981,200.00 | -2.5% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 502,905.00 | 1,167,665.00 | 132.2% |
| Equipment | | 6400 | 703,468.25 | 1,431,335.00 | 103.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,206,373.25 | 2,599,000.00 | 115.4% |
| 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 | 466,295.27 | 914,578.85 | 96.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 466,295.27 | 914,578.85 | 96.1% |
| TOTAL, EXPENDITURES | | | 40,592,610.83 | 41,906,623.28 | 3.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 27,053,516.92 | 32,713,000.00 | 20.9% |
| 3) Other State Revenue | | 8300-8599 | 1,814,085.10 | 2,246,300.00 | 23.8% |
| 4) Other Local Revenue | | 8600-8799 | 1,913,937.91 | 2,378,000.00 | 24.2% |
| 5) TOTAL, REVENUES | | | 30,781,539.93 | 37,337,300.00 | 21.3% |
| 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 | | 39,255,893.24 | 39,425,398.60 | 0.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 231,883.00 | 195,880.83 | -15.5% |
| 7) General Administration | 7000-7999 | | 466,295.27 | 914,578.85 | 96.1% |
| 8) Plant Services | 8000-8999 | | 638,539.32 | 1,370,765.00 | 114.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 40,592,610.83 | 41,906,623.28 | 3.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (9,811,070.90) | (4,569,323.28) | -53.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,803,262.83) | (4,563,323.28) | -53.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22,037,256.11 | 12,233,993.28 | -44.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 22,037,256.11 | 12,233,993.28 | -44.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22,037,256.11 | 12,233,993.28 | -44.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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 Estimated Actuals | 2020-21 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 12,233,993.27 | 7,670,669.99 |
| 5370 | Child Nutrition: Fresh Fruit and Vegetable Program | 0.01 | 0.01 |
| Total, Restricted Balance | | 12,233,993.28 | 7,670,670.00 |

Deferred Maintenance Fund

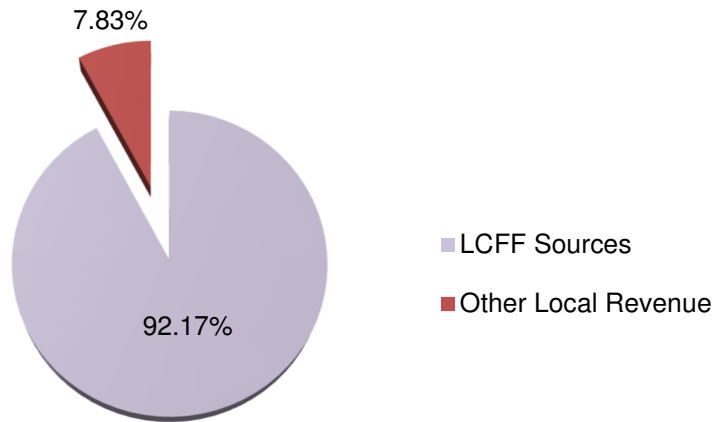


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

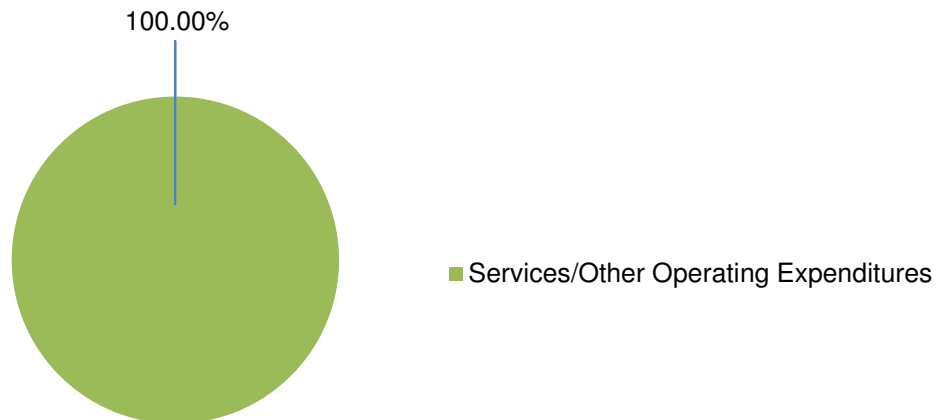
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of \$2.00 million was transferred to the Deferred Maintenance Fund by means of a LCFF Sources transfer.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures represent the only expense category budgeted at this time. Total projected expenditures are \$0.45 million.



The projected fund balance of \$4.20 million is reserved for ongoing and major maintenance of school buildings (\$3.03 million) and repair and maintenance of artificial turf fields (\$1.17 million).

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 172,221.13 | 170,000.00 | -1.3% |
| 5) TOTAL, REVENUES | | | 4,172,221.13 | 2,170,000.00 | -48.0% |
| 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 | (4.28) | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 74,178.85 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 213,912.82 | 448,646.00 | 109.7% |
| 6) Capital Outlay | | 6000-6999 | 8,772,928.05 | 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 | | | 9,061,015.44 | 448,646.00 | -95.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,888,794.31) | 1,721,354.00 | -135.2% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,888,794.31) | 1,721,354.00 | -135.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,370,792.83 | 2,481,998.52 | -66.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,370,792.83 | 2,481,998.52 | -66.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,370,792.83 | 2,481,998.52 | -66.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,481,998.52 | 4,203,352.52 | 69.4% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,481,998.52 | 4,203,352.52 | 69.4% |
| Maintenance Projects | 0000 | 9780 | | 3,030,677.33 | |
| Artificial Turf | 0000 | 9780 | | 1,172,675.19 | |
| Maintenance Projects | 0000 | 9780 | 2,481,998.52 | | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 165,609.00 | 170,000.00 | 2.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 6,612.13 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 172,221.13 | 170,000.00 | -1.3% |
| TOTAL, REVENUES | | | 4,172,221.13 | 2,170,000.00 | -48.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 0.00 | 0.00 | 0.0% |
| 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 | | | (4.28) | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 74,178.85 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 74,178.85 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 210,941.64 | 445,000.00 | 111.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,971.18 | 3,646.00 | 22.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 213,912.82 | 448,646.00 | 109.7% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 472,402.09 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 8,300,525.96 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 8,772,928.05 | 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 | | | 9,061,015.44 | 448,646.00 | -95.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 172,221.13 | 170,000.00 | -1.3% |
| 5) TOTAL, REVENUES | | | 4,172,221.13 | 2,170,000.00 | -48.0% |
| 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 | | 9,061,015.44 | 448,646.00 | -95.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,061,015.44 | 448,646.00 | -95.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (4,888,794.31) | 1,721,354.00 | -135.2% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (4,888,794.31) | 1,721,354.00 | -135.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,370,792.83 | 2,481,998.52 | -66.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,370,792.83 | 2,481,998.52 | -66.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,370,792.83 | 2,481,998.52 | -66.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,481,998.52 | 4,203,352.52 | 69.4% |
| 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 | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,481,998.52 | 4,203,352.52 | 69.4% |
| Maintenance Projects | 0000 | 9780 | | 3,030,677.33 | |
| Artificial Turf | 0000 | 9780 | | 1,172,675.19 | |
| Maintenance Projects | 0000 | 9780 | 2,481,998.52 | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Special Reserve Fund for Other Than Capital Outlay Projects

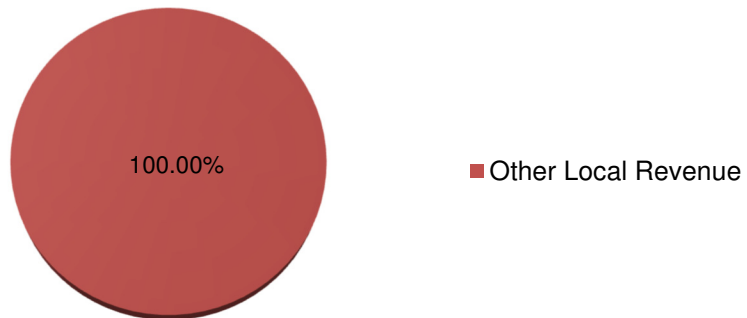


Artwork created by a Santa Ana Unified School District student at McFadden Intermediate School.

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



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.23 million is reserved for the District's operating systems.



| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 8,412.30 | 19,000.00 | 125.9% |
| 5) TOTAL, REVENUES | | | 8,412.30 | 19,000.00 | 125.9% |
| 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 | 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) | | | 8,412.30 | 19,000.00 | 125.9% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,208,412.30 | 19,000.00 | -98.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 1,208,412.30 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 1,208,412.30 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 1,208,412.30 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,208,412.30 | 1,227,412.30 | 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 | 1,208,412.30 | 1,227,412.30 | 1.6% |
| District operating systems | 0000 | 9780 | | 1,227,412.30 | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 8,412.30 | 19,000.00 | 125.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,412.30 | 19,000.00 | 125.9% |
| TOTAL, REVENUES | | | 8,412.30 | 19,000.00 | 125.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 8,412.30 | 19,000.00 | 125.9% |
| 5) TOTAL, REVENUES | | | 8,412.30 | 19,000.00 | 125.9% |
| 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 | 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) | | | 8,412.30 | 19,000.00 | 125.9% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,208,412.30 | 19,000.00 | -98.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 1,208,412.30 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 1,208,412.30 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 1,208,412.30 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,208,412.30 | 1,227,412.30 | 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 | 1,208,412.30 | 1,227,412.30 | 1.6% |
| District operating systems | 0000 | 9780 | | 1,227,412.30 | |
| 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 Estimated 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 from Hoover Elementary School.

Special Reserve Fund for Postemployment Benefits (20)



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

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

The District projects to have an ending fund balance of \$333 thousand in fiscal year 2020-21.

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 6,000.00 | 6,500.00 | 8.3% |
| 5) TOTAL, REVENUES | | | 6,000.00 | 6,500.00 | 8.3% |
| 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) | | | 6,000.00 | 6,500.00 | 8.3% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,000.00 | 6,500.00 | 8.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 320,014.75 | 326,014.75 | 1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 320,014.75 | 326,014.75 | 1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 320,014.75 | 326,014.75 | 1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 326,014.75 | 332,514.75 | 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 | 326,014.75 | 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 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 6,000.00 | 6,500.00 | 8.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,000.00 | 6,500.00 | 8.3% |
| TOTAL, REVENUES | | | 6,000.00 | 6,500.00 | 8.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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% |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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 | 6,000.00 | 6,500.00 | 8.3% |
| 5) TOTAL, REVENUES | | | 6,000.00 | 6,500.00 | 8.3% |
| 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) | | | 6,000.00 | 6,500.00 | 8.3% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 6,000.00 | 6,500.00 | 8.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 320,014.75 | 326,014.75 | 1.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 320,014.75 | 326,014.75 | 1.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 320,014.75 | 326,014.75 | 1.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 326,014.75 | 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 | 0.00 | 0.0% |

Building Fund



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

Building Fund (21)

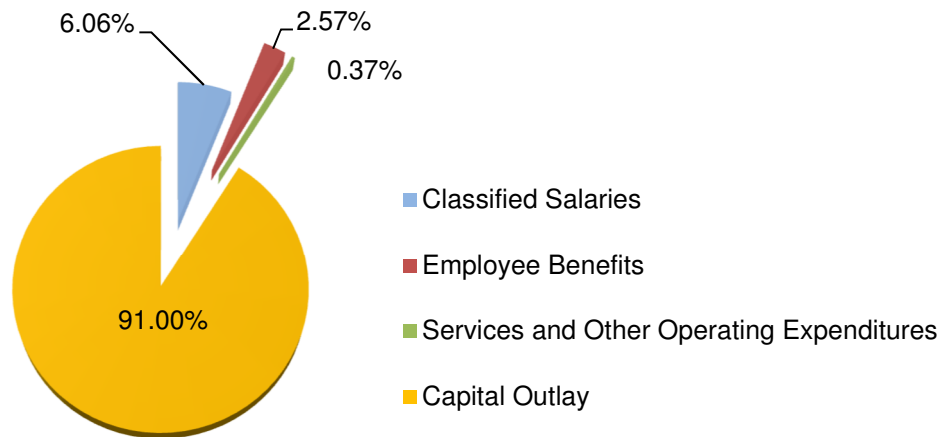


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

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

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2020-21:

| Type of project | Location | Budget amount |
|-----------------|------------------------------------|----------------|
| P2P | Jefferson elementary school | \$0.6 million |
| Modernization | Carver elementary school | \$4.6 million |
| | Washington and Garfield elementary | \$3.4 million |
| Renovation | Valley HS | \$0.35 million |
| | Saddleback HS | \$2.5 million |



The projected fund balance of \$31.52 million is reserved for the remaining Measure I projects.

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 1,111,179.00 | 1,200,000.00 | 8.0% |
| 5) TOTAL, REVENUES | | | 1,111,179.00 | 1,200,000.00 | 8.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 507,160.88 | 772,966.50 | 52.4% |
| 3) Employee Benefits | | 3000-3999 | 214,851.76 | 327,597.58 | 52.5% |
| 4) Books and Supplies | | 4000-4999 | 40,511.07 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 43,908.24 | 46,600.00 | 6.1% |
| 6) Capital Outlay | | 6000-6999 | 16,691,798.29 | 11,600,000.00 | -30.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 17,498,230.24 | 12,747,164.08 | -27.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (16,387,051.24) | (11,547,164.08) | -29.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,387,057.58) | (11,547,164.08) | -29.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,453,977.92 | 43,066,920.34 | -27.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,453,977.92 | 43,066,920.34 | -27.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 59,453,977.92 | 43,066,920.34 | -27.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 43,066,920.34 | 31,519,756.26 | -26.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 43,066,920.34 | 31,519,756.26 | -26.8% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 1,111,179.00 | 1,200,000.00 | 8.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,111,179.00 | 1,200,000.00 | 8.0% |
| TOTAL, REVENUES | | | 1,111,179.00 | 1,200,000.00 | 8.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 410,498.41 | 594,066.24 | 44.7% |
| 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 | | | 507,160.88 | 772,966.50 | 52.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 97,413.00 | 163,246.19 | 67.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 38,397.77 | 59,131.93 | 54.0% |
| Health and Welfare Benefits | | 3401-3402 | 49,978.38 | 93,471.10 | 87.0% |
| Unemployment Insurance | | 3501-3502 | 250.97 | 385.75 | 53.7% |
| Workers' Compensation | | 3601-3602 | 6,790.78 | 11,362.61 | 67.3% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 22,020.86 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 214,851.76 | 327,597.58 | 52.5% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 13,694.61 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 26,816.46 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 40,511.07 | 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 43,908.24 | 46,600.00 | 6.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 43,908.24 | 46,600.00 | 6.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 376,900.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 16,314,898.29 | 11,600,000.00 | -28.9% |
| 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 | | | 16,691,798.29 | 11,600,000.00 | -30.5% |
| 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 | | | 17,498,230.24 | 12,747,164.08 | -27.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 Estimated 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 | 1,111,179.00 | 1,200,000.00 | 8.0% |
| 5) TOTAL, REVENUES | | | 1,111,179.00 | 1,200,000.00 | 8.0% |
| 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 | | 17,498,230.24 | 12,747,164.08 | -27.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17,498,230.24 | 12,747,164.08 | -27.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (16,387,051.24) | (11,547,164.08) | -29.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,387,057.58) | (11,547,164.08) | -29.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,453,977.92 | 43,066,920.34 | -27.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,453,977.92 | 43,066,920.34 | -27.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 59,453,977.92 | 43,066,920.34 | -27.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 43,066,920.34 | 31,519,756.26 | -26.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 43,066,920.34 | 31,519,756.26 | -26.8% |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 43,066,920.34 | 31,519,756.26 |
| Total, Restricted Balance | | <u>43,066,920.34</u> | <u>31,519,756.26</u> |

Capital Facilities Fund



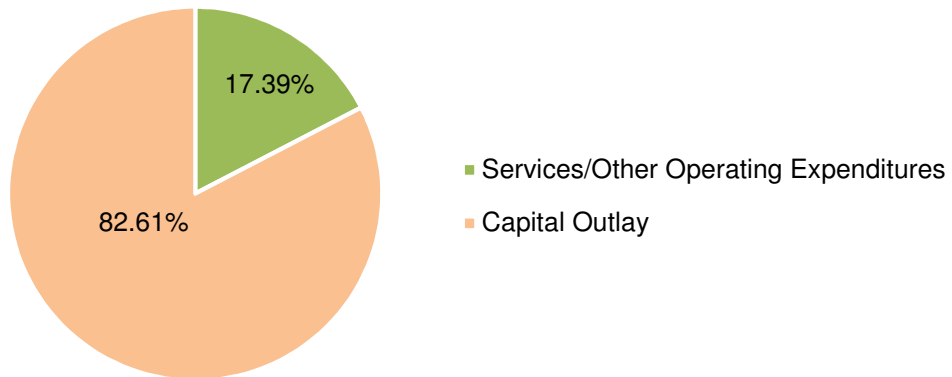
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$6.94 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures are \$1.77 million. In addition, the Capital Facilities Fund of \$1.61 million is utilized to retire both principal and interest on the 2016 Lease Purchase Loan debt service.



There is a projected fund balance of \$20.82 million that is reserved for legally restricted facility projects (\$9.19 million), developer fees (\$11.39 million), and City of Santa Ana Redevelopment (\$0.24 million).

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 7,722,746.30 | 6,940,228.00 | -10.1% |
| 5) TOTAL, REVENUES | | | 7,722,746.30 | 6,940,228.00 | -10.1% |
| 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 | 230,640.95 | 307,981.00 | 33.5% |
| 6) Capital Outlay | | 6000-6999 | 6,011,866.79 | 1,463,000.00 | -75.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,242,897.03 | 1,770,981.00 | -71.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,479,849.27 | 5,169,247.00 | 249.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (76,852.26) | 3,561,494.18 | -4734.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,335,574.96 | 17,258,722.70 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,335,574.96 | 17,258,722.70 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,335,574.96 | 17,258,722.70 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,258,722.70 | 20,820,216.88 | 20.6% |
| 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 | | | 7,599,083.56 | 9,188,558.74 | 20.9% |
| 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 | 9,659,639.14 | 11,631,658.14 | 20.4% |
| Developer Fees | 0000 | 9780 | | 11,395,939.63 | |
| City of Santa Ana Redevelopment | 0000 | 9780 | | 235,718.51 | |
| Developer Fees | 0000 | 9780 | 9,423,920.63 | | |
| City of Santa Ana Redevelopment | 0000 | 9780 | 235,718.51 | | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 4,350,426.00 | 4,590,228.00 | 5.5% |
| Penalties and Interest from | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 350,000.00 | 350,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 3,000,000.00 | 2,000,000.00 | -33.3% |
| 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 | | | 7,722,746.30 | 6,940,228.00 | -10.1% |
| TOTAL, REVENUES | | | 7,722,746.30 | 6,940,228.00 | -10.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 230,180.84 | 307,981.00 | 33.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 230,640.95 | 307,981.00 | 33.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 85,453.77 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 39,120.04 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,887,292.98 | 1,463,000.00 | -75.1% |
| 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 | | | 6,011,866.79 | 1,463,000.00 | -75.7% |
| 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 | | | 6,242,897.03 | 1,770,981.00 | -71.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 7,722,746.30 | 6,940,228.00 | -10.1% |
| 5) TOTAL, REVENUES | | | 7,722,746.30 | 6,940,228.00 | -10.1% |
| 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 | | 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 | | 22,680.84 | 7,981.00 | -64.8% |
| 8) Plant Services | 8000-8999 | | 6,220,216.19 | 1,763,000.00 | -71.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,242,897.03 | 1,770,981.00 | -71.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,479,849.27 | 5,169,247.00 | 249.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (76,852.26) | 3,561,494.18 | -4734.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,335,574.96 | 17,258,722.70 | -0.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,335,574.96 | 17,258,722.70 | -0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,335,574.96 | 17,258,722.70 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,258,722.70 | 20,820,216.88 | 20.6% |
| 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 | | | 7,599,083.56 | 9,188,558.74 | 20.9% |
| 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 | 9,659,639.14 | 11,631,658.14 | 20.4% |
| Developer Fees | 0000 | 9780 | | 11,395,939.63 | |
| City of Santa Ana Redevelopment | 0000 | 9780 | | 235,718.51 | |
| Developer Fees | 0000 | 9780 | 9,423,920.63 | | |
| City of Santa Ana Redevelopment | 0000 | 9780 | 235,718.51 | | |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 7,599,083.56 | 9,188,558.74 |
| Total, Restricted Balance | | <u>7,599,083.56</u> | <u>9,188,558.74</u> |

County School Facilities Fund



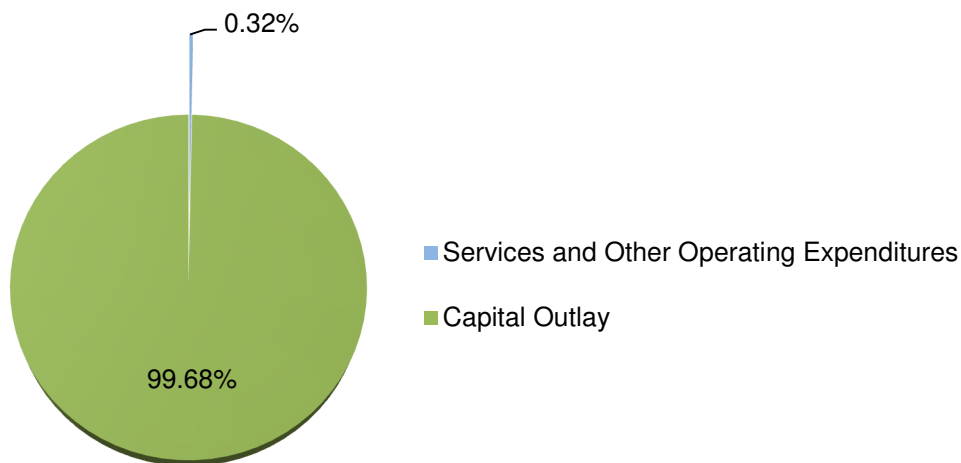
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

County School Facilities Fund (35)



The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects. Currently there are no more revenues coming in to the District except for the interest revenue. Of the projected expenditures of \$2.63 million,

- \$0.12 million is for new construction at Muir Fundamental Elementary;
- \$2.50 million is allocated for P2P and modernization projects at Muir Elementary;
- \$0.01 million is budgeted for interest and costs.



The projected fund balance of approximately \$1.39 million is reserved for future legally restricted projects.

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 350,000.00 | 400,000.00 | 14.3% |
| 5) TOTAL, REVENUES | | | (2,491,369.50) | 400,000.00 | -116.1% |
| 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 | 8,506.52 | 8,506.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 21,457,361.75 | 2,620,000.00 | -87.8% |
| 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 | | | 21,465,868.27 | 2,628,506.00 | -87.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (23,957,237.77) | (2,228,506.00) | -90.7% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (21,241,489.77) | (2,228,506.00) | -89.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,856,865.37 | 3,615,375.60 | -85.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,856,865.37 | 3,615,375.60 | -85.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,856,865.37 | 3,615,375.60 | -85.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,615,375.60 | 1,386,869.60 | -61.6% |
| 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 | | | 3,615,375.60 | 1,386,869.60 | -61.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 350,000.00 | 400,000.00 | 14.3% |
| 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 | | | 350,000.00 | 400,000.00 | 14.3% |
| TOTAL, REVENUES | | | (2,491,369.50) | 400,000.00 | -116.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 8,506.52 | 8,506.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,506.52 | 8,506.00 | 0.0% |
| 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 | 21,457,361.75 | 2,620,000.00 | -87.8% |
| 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 | | | 21,457,361.75 | 2,620,000.00 | -87.8% |
| 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 | | | 21,465,868.27 | 2,628,506.00 | -87.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 Estimated 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 | 350,000.00 | 400,000.00 | 14.3% |
| 5) TOTAL, REVENUES | | | (2,491,369.50) | 400,000.00 | -116.1% |
| 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 | | 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 | | 21,465,868.27 | 2,628,506.00 | -87.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 21,465,868.27 | 2,628,506.00 | -87.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (23,957,237.77) | (2,228,506.00) | -90.7% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (21,241,489.77) | (2,228,506.00) | -89.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 24,856,865.37 | 3,615,375.60 | -85.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 24,856,865.37 | 3,615,375.60 | -85.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 24,856,865.37 | 3,615,375.60 | -85.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,615,375.60 | 1,386,869.60 | -61.6% |
| 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 | | | 3,615,375.60 | 1,386,869.60 | -61.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 3,615,375.60 | 1,386,869.60 |
| Total, Restricted Balance | | <u>3,615,375.60</u> | <u>1,386,869.60</u> |

Special Reserve Fund for
Capital Outlay Projects



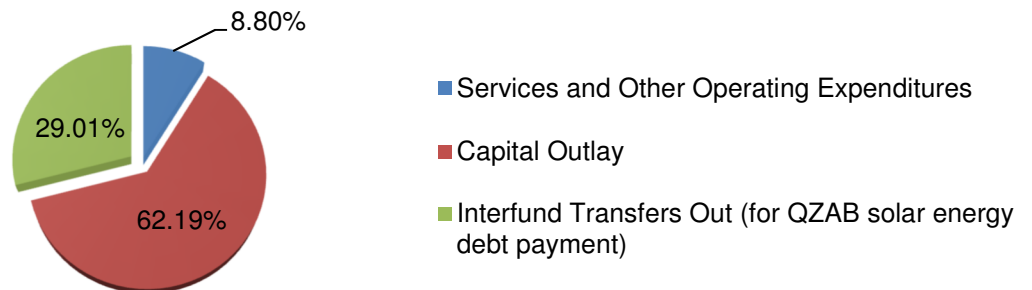
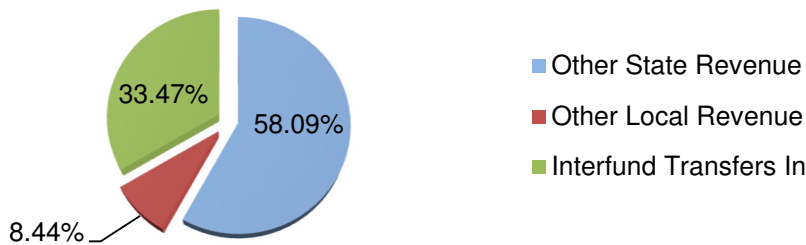
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Special Reserve Fund for Capital Outlay Projects (40)



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

| Funding Source | Funded Projects |
|------------------------------------|---|
| Special Reserve Fund | \$0.1 million for miscellaneous architects and consultants and \$0.01 million for interest and costs. |
| QZAB Solar | \$1.44 million is allocated to service QZAB Solar debt; and \$75K is budgeted for a contract with SunPower. |
| California Solar Initiative Rebate | \$0.24 million is allocated to fund architectural services at Washington Elementary School. |
| Emergency Repair Program | \$0.25 million is for miscellaneous architects and consultant contracts |
| Kitchen Remodeling | \$0.7 million is budgeted for the kitchen project at Saddleback high school. |



The projected fund balance of approximately \$7.47 million is reserved for legal restricted projects (\$0.87 million), future capital outlay projects (\$1.57 million), QZAB Solar Energy debt payments (\$2.99 million), and California Solar Initiative projects (\$2.73 million).

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 5,937,252.67 | 2,407,826.35 | -59.4% |
| 4) Other Local Revenue | | 8600-8799 | 431,603.30 | 350,000.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 6,368,855.97 | 2,757,826.35 | -56.7% |
| 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 | 688,245.27 | 437,623.00 | -36.4% |
| 6) Capital Outlay | | 6000-6999 | 6,813,738.33 | 3,095,826.35 | -54.6% |
| 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 | | | 7,501,983.60 | 3,533,449.35 | -52.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,133,127.63) | (775,623.00) | -31.6% |
| 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 | 4,121,316.36 | 1,444,203.00 | -65.0% |
| 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 | | | (2,771,310.46) | (57,022.58) | -97.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,904,438.09) | (832,645.58) | -78.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,202,550.14 | 8,298,112.05 | -32.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,202,550.14 | 8,298,112.05 | -32.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,202,550.14 | 8,298,112.05 | -32.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,298,112.05 | 7,465,466.47 | -10.0% |
| 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 | | | 874,276.20 | 174,276.20 | -80.1% |
| 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 | 7,423,835.85 | 7,291,190.27 | -1.8% |
| Future Capital Projects | 0000 | 9780 | | 1,571,493.68 | |
| QZAB Solar Energy | 0000 | 9780 | | 2,985,022.19 | |
| California Solar Initiative | 0000 | 9780 | | 2,734,674.40 | |
| Future Capital Projects | 0000 | 9780 | 1,334,116.68 | | |
| QZAB Solar Energy | 0000 | 9780 | 3,117,044.77 | | |
| California Solar Initiative | 0000 | 9780 | 2,972,674.40 | | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | | | |
| (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 5,937,252.67 | 2,407,826.35 | -59.4% |
| TOTAL, OTHER STATE REVENUE | | | 5,937,252.67 | 2,407,826.35 | -59.4% |
| 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 | 325,000.00 | 350,000.00 | 7.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 106,603.30 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 431,603.30 | 350,000.00 | -18.9% |
| TOTAL, REVENUES | | | 6,368,855.97 | 2,757,826.35 | -56.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 75,622.50 | 75,000.00 | -0.8% |
| 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 | 612,622.77 | 362,623.00 | -40.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 688,245.27 | 437,623.00 | -36.4% |
| 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 | 6,813,738.33 | 3,095,826.35 | -54.6% |
| 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 | | | 6,813,738.33 | 3,095,826.35 | -54.6% |
| 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 | | | 7,501,983.60 | 3,533,449.35 | -52.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 4,121,316.36 | 1,444,203.00 | -65.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 4,121,316.36 | 1,444,203.00 | -65.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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) | | | (2,771,310.46) | (57,022.58) | -97.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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 | 5,937,252.67 | 2,407,826.35 | -59.4% |
| 4) Other Local Revenue | | 8600-8799 | 431,603.30 | 350,000.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 6,368,855.97 | 2,757,826.35 | -56.7% |
| 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 | | 7,501,983.60 | 3,533,449.35 | -52.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,501,983.60 | 3,533,449.35 | -52.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,133,127.63) | (775,623.00) | -31.6% |
| 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 | 4,121,316.36 | 1,444,203.00 | -65.0% |
| 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 | | | (2,771,310.46) | (57,022.58) | -97.9% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,904,438.09) | (832,645.58) | -78.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,202,550.14 | 8,298,112.05 | -32.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,202,550.14 | 8,298,112.05 | -32.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,202,550.14 | 8,298,112.05 | -32.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 7,423,835.85 | 7,291,190.27 | -1.8% |
| Future Capital Projects | 0000 | 9780 | | 1,571,493.68 | |
| QZAB Solar Energy | 0000 | 9780 | | 2,985,022.19 | |
| California Solar Initiative | 0000 | 9780 | | 2,734,674.40 | |
| Future Capital Projects | 0000 | 9780 | 1,334,116.68 | | |
| QZAB Solar Energy | 0000 | 9780 | 3,117,044.77 | | |
| California Solar Initiative | 0000 | 9780 | 2,972,674.40 | | |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 874,276.20 | 174,276.20 |
| Total, Restricted Balance | | <u>874,276.20</u> | <u>174,276.20</u> |

Capital Project Fund for Blended Component Units



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

Capital Project Fund for Blended Component Units (49)



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

The projected fund balance of \$0.59 million is reserved for legally restricted future facility projects.

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 394,450.08 | 16,500.00 | -95.8% |
| 5) TOTAL, REVENUES | | | 394,450.08 | 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 | 43,884.55 | 40,324.08 | -8.1% |
| 4) Books and Supplies | | 4000-4999 | 855.53 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,947.17 | 4,448.00 | -89.1% |
| 6) Capital Outlay | | 6000-6999 | 48,000.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 233,733.70 | 137,379.02 | -41.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 160,716.38 | (120,879.02) | -175.2% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 160,722.72 | (120,879.02) | -175.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 546,331.36 | 707,054.08 | 29.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 546,331.36 | 707,054.08 | 29.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 546,331.36 | 707,054.08 | 29.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 707,054.08 | 586,175.06 | -17.1% |
| 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 | | | 707,054.08 | 586,175.06 | -17.1% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 16,355.74 | 16,500.00 | 0.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 378,094.34 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 394,450.08 | 16,500.00 | -95.8% |
| TOTAL, REVENUES | | | 394,450.08 | 16,500.00 | -95.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 19,232.78 | 19,169.63 | -0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,568.98 | 7,084.43 | -6.4% |
| Health and Welfare Benefits | | 3401-3402 | 11,724.52 | 12,662.40 | 8.0% |
| Unemployment Insurance | | 3501-3502 | 49.46 | 46.30 | -6.4% |
| Workers' Compensation | | 3601-3602 | 1,290.48 | 1,361.32 | 5.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 4,018.33 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 43,884.55 | 40,324.08 | -8.1% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 40,947.17 | 4,448.00 | -89.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,947.17 | 4,448.00 | -89.1% |
| 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 | 48,000.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 48,000.00 | 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 | | | 233,733.70 | 137,379.02 | -41.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 Estimated 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 | 394,450.08 | 16,500.00 | -95.8% |
| 5) TOTAL, REVENUES | | | 394,450.08 | 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 | | 233,733.70 | 135,379.02 | -42.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 2,000.00 | New |
| 10) TOTAL, EXPENDITURES | | | 233,733.70 | 137,379.02 | -41.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 160,716.38 | (120,879.02) | -175.2% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 160,722.72 | (120,879.02) | -175.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 546,331.36 | 707,054.08 | 29.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 546,331.36 | 707,054.08 | 29.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 546,331.36 | 707,054.08 | 29.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 707,054.08 | 586,175.06 |
| Total, Restricted Balance | | <u>707,054.08</u> | <u>586,175.06</u> |

Bond Interest and Redemption Fund

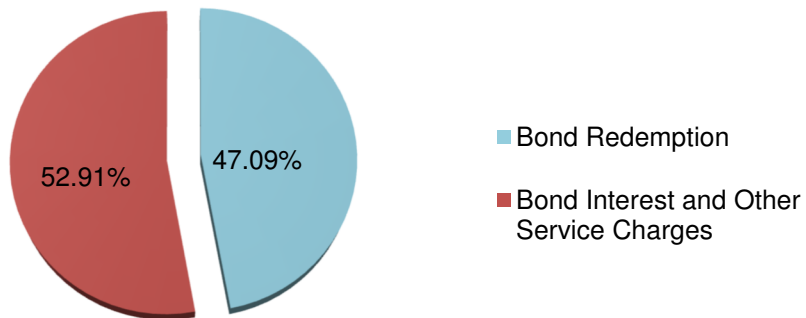
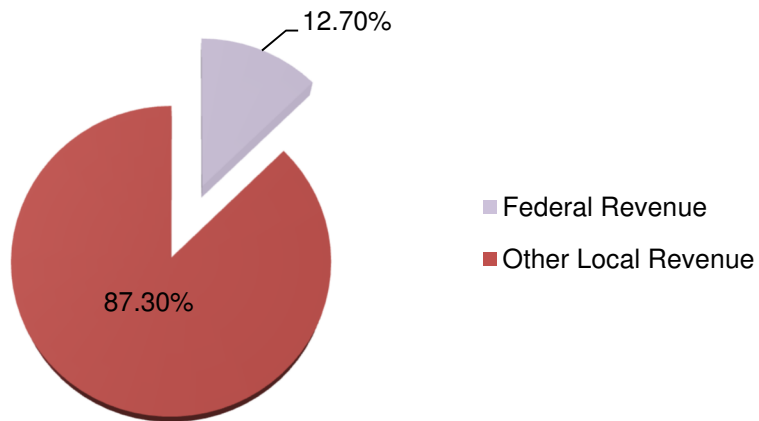


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditures are \$29.41 million and \$29.95 million, respectively.



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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 672,108.00 | 3,733,866.00 | 455.5% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,672,075.00 | 25,672,075.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 26,344,183.00 | 29,405,941.00 | 11.6% |
| 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) | | | 4,432,852.00 | (544,557.00) | -112.3% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,432,852.00 | (544,557.00) | -112.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,379,862.00 | 33,812,714.00 | 15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,379,862.00 | 33,812,714.00 | 15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,379,862.00 | 33,812,714.00 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 33,812,714.00 | 33,268,157.00 | -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 | | | 33,812,714.00 | 33,268,157.00 | -1.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 672,108.00 | 3,733,866.00 | 455.5% |
| TOTAL, FEDERAL REVENUE | | | 672,108.00 | 3,733,866.00 | 455.5% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 24,724,642.00 | 24,724,642.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 306,388.00 | 306,388.00 | 0.0% |
| Supplemental Taxes | | 8614 | 311,887.00 | 311,887.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 329,158.00 | 329,158.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,672,075.00 | 25,672,075.00 | 0.0% |
| TOTAL, REVENUES | | | 26,344,183.00 | 29,405,941.00 | 11.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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: General Fund | | 7614 | 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% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 672,108.00 | 3,733,866.00 | 455.5% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,672,075.00 | 25,672,075.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 26,344,183.00 | 29,405,941.00 | 11.6% |
| 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) | | | 4,432,852.00 | (544,557.00) | -112.3% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,432,852.00 | (544,557.00) | -112.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,379,862.00 | 33,812,714.00 | 15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,379,862.00 | 33,812,714.00 | 15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,379,862.00 | 33,812,714.00 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 33,812,714.00 | 33,268,157.00 |
| Total, Restricted Balance | | <u>33,812,714.00</u> | <u>33,268,157.00</u> |

Debt Service Fund



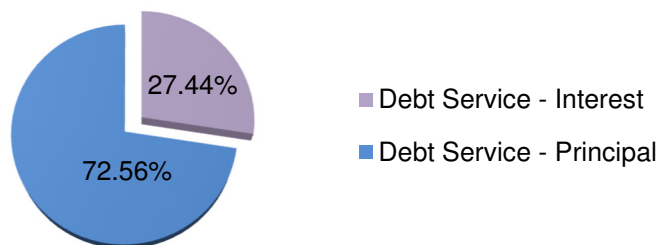
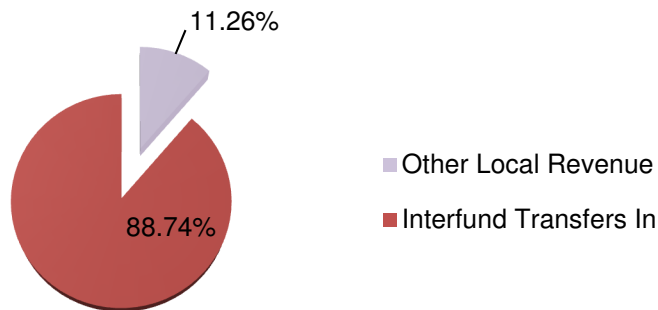
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

Debt Service Fund (56)



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

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



| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 1,026,807.62 | 862,677.00 | -16.0% |
| 5) TOTAL, REVENUES | | | 1,026,807.62 | 862,677.00 | -16.0% |
| 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 | 7,517,381.93 | 7,600,904.72 | 1.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,517,381.93 | 7,600,904.72 | 1.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (6,490,574.31) | (6,738,227.72) | 3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 6,624,814.49 | 6,800,727.72 | 2.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,624,814.49 | 6,800,727.72 | 2.7% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 134,240.18 | 62,500.00 | -53.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,332,009.29 | 4,466,249.47 | 3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,332,009.29 | 4,466,249.47 | 3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,332,009.29 | 4,466,249.47 | 3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,466,249.47 | 4,528,749.47 | 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 | | | 4,433,044.31 | 4,481,044.31 | 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 | 33,205.16 | 47,705.16 | 43.7% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| 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 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 138,701.98 | 62,500.00 | -54.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 888,105.64 | 800,177.00 | -9.9% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,026,807.62 | 862,677.00 | -16.0% |
| TOTAL, REVENUES | | | 1,026,807.62 | 862,677.00 | -16.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 2,186,252.36 | 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) | | | 7,517,381.93 | 7,600,904.72 | 1.1% |
| TOTAL, EXPENDITURES | | | 7,517,381.93 | 7,600,904.72 | 1.1% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 6,624,814.49 | 6,800,727.72 | 2.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 6,624,814.49 | 6,800,727.72 | 2.7% |
| 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) | | | 6,624,814.49 | 6,800,727.72 | 2.7% |

| Description | Function Codes | Object Codes | 2019-20 Estimated 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 | 1,026,807.62 | 862,677.00 | -16.0% |
| 5) TOTAL, REVENUES | | | 1,026,807.62 | 862,677.00 | -16.0% |
| 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 | 7,517,381.93 | 7,600,904.72 | 1.1% |
| 10) TOTAL, EXPENDITURES | | | 7,517,381.93 | 7,600,904.72 | 1.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (6,490,574.31) | (6,738,227.72) | 3.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 6,624,814.49 | 6,800,727.72 | 2.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 6,624,814.49 | 6,800,727.72 | 2.7% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 134,240.18 | 62,500.00 | -53.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,332,009.29 | 4,466,249.47 | 3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,332,009.29 | 4,466,249.47 | 3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,332,009.29 | 4,466,249.47 | 3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,466,249.47 | 4,528,749.47 | 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 | | | 4,433,044.31 | 4,481,044.31 | 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 | 33,205.16 | 47,705.16 | 43.7% |
| 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 Estimated Actuals | 2020-21 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 4,433,044.31 | 4,481,044.31 |
| Total, Restricted Balance | | <u>4,433,044.31</u> | <u>4,481,044.31</u> |

Self-Insurance Fund



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

Self-Insurance Fund (67)

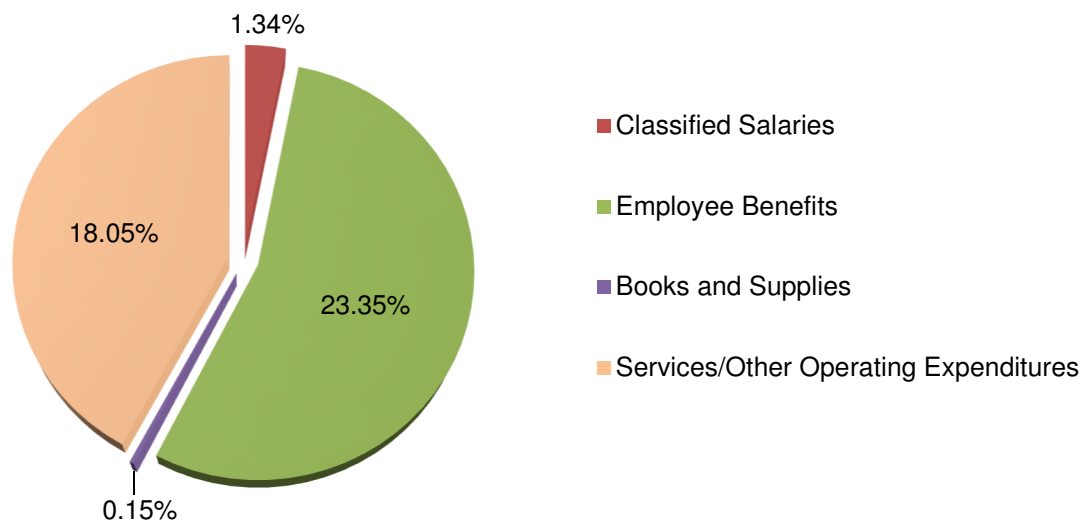


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

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

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

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



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

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 304.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,516,328.58 | 20,439,707.72 | -19.9% |
| 5) TOTAL, REVENUES | | | 25,516,632.58 | 20,439,707.72 | -19.9% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,751.39 | 0.00 | -100.0% |
| 2) Classified Salaries | | 2000-2999 | 581,923.35 | 588,305.01 | 1.1% |
| 3) Employee Benefits | | 3000-3999 | 15,951,469.23 | 10,225,034.85 | -35.9% |
| 4) Books and Supplies | | 4000-4999 | 122,315.25 | 66,500.00 | -45.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 7,997,189.16 | 7,901,496.00 | -1.2% |
| 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 | | | 24,654,648.38 | 18,781,335.86 | -23.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 861,984.20 | 1,658,371.86 | 92.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 861,984.20 | (23,341,628.14) | -2807.9% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,519,664.48 | 30,381,648.68 | 2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,519,664.48 | 30,381,648.68 | 2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 29,519,664.48 | 30,381,648.68 | 2.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 30,381,648.68 | 7,040,020.54 | -76.8% |
| 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 | 30,381,648.68 | 7,040,020.54 | -76.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| 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 (G10 + H2) - (I7 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 304.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 304.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 775,783.00 | 870,000.00 | 12.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 24,719,232.41 | 9,569,707.72 | -61.3% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 21,313.17 | 10,000,000.00 | 46819.3% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,516,328.58 | 20,439,707.72 | -19.9% |
| TOTAL, REVENUES | | | 25,516,632.58 | 20,439,707.72 | -19.9% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 211,219.92 | 214,304.34 | 1.5% |
| Clerical, Technical and Office Salaries | | 2400 | 368,672.99 | 374,000.67 | 1.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 581,923.35 | 588,305.01 | 1.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 848.25 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 114,442.29 | 121,779.14 | 6.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 42,874.30 | 45,005.35 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 49,316.14 | 49,308.12 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 288.72 | 294.15 | 1.9% |
| Workers' Compensation | | 3601-3602 | 7,605.85 | 8,648.09 | 13.7% |
| OPEB, Allocated | | 3701-3702 | 15,708,006.28 | 10,000,000.00 | -36.3% |
| OPEB, Active Employees | | 3751-3752 | 25,168.62 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 2,918.78 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 15,951,469.23 | 10,225,034.85 | -35.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 38,582.21 | 16,500.00 | -57.2% |
| Noncapitalized Equipment | | 4400 | 83,733.04 | 50,000.00 | -40.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 122,315.25 | 66,500.00 | -45.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 2,260.00 | 1,500.00 | -33.6% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 3,652,486.00 | 3,710,000.00 | 1.6% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 74,340.15 | 5,000.00 | -93.3% |
| Transfers of Direct Costs - Interfund | | 5750 | 6,208.83 | 2,700.00 | -56.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,261,394.18 | 4,181,796.00 | -1.9% |
| Communications | | 5900 | 500.00 | 500.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 7,997,189.16 | 7,901,496.00 | -1.2% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 24,654,648.38 | 18,781,335.86 | -23.8% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 304.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,516,328.58 | 20,439,707.72 | -19.9% |
| 5) TOTAL, REVENUES | | | 25,516,632.58 | 20,439,707.72 | -19.9% |
| 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 | | 24,654,648.38 | 18,781,335.86 | -23.8% |
| 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 | | | 24,654,648.38 | 18,781,335.86 | -23.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 861,984.20 | 1,658,371.86 | 92.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 861,984.20 | (23,341,628.14) | -2807.9% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,519,664.48 | 30,381,648.68 | 2.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,519,664.48 | 30,381,648.68 | 2.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 29,519,664.48 | 30,381,648.68 | 2.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 30,381,648.68 | 7,040,020.54 | -76.8% |
| 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 | 30,381,648.68 | 7,040,020.54 | -76.8% |

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

Retiree Benefit Fund



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

Retiree Benefit Fund (71)



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

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 | 267.00 | 250.00 | -6.4% |
| 5) TOTAL, REVENUES | | | 267.00 | 250.00 | -6.4% |
| 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 | 8.00 | 10,000,008.00 | 125000000.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 8.00 | 10,000,008.00 | 125000000.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 259.00 | (9,999,758.00) | -3861010.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 259.00 | (9,999,758.00) | -3861010.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,013,178.63 | 50,013,437.63 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 50,013,178.63 | 50,013,437.63 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 50,013,178.63 | 50,013,437.63 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 50,013,437.63 | 40,013,679.63 | -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 | 50,013,437.63 | 40,013,679.63 | -20.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| 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 (G10 + H2) - (I7 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 267.00 | 250.00 | -6.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 267.00 | 250.00 | -6.4% |
| TOTAL, REVENUES | | | 267.00 | 250.00 | -6.4% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8.00 | 10,000,008.00 | 125000000.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 8.00 | 10,000,008.00 | 125000000.0% |
| TOTAL, EXPENSES | | | 8.00 | 10,000,008.00 | 125000000.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated 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 Estimated 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 | 267.00 | 250.00 | -6.4% |
| 5) TOTAL, REVENUES | | | 267.00 | 250.00 | -6.4% |
| 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 | | 8.00 | 10,000,008.00 | 125000000.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 8.00 | 10,000,008.00 | 125000000.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 259.00 | (9,999,758.00) | -3861010.4% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 259.00 | (9,999,758.00) | -3861010.4% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,013,178.63 | 50,013,437.63 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 50,013,178.63 | 50,013,437.63 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 50,013,178.63 | 50,013,437.63 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 50,013,437.63 | 40,013,679.63 | -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 | 50,013,437.63 | 40,013,679.63 | -20.0% |

Supplemental Information



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

| Description | 2019-20 Estimated 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) | 43,613.69 | 43,613.69 | 45,061.30 | 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) | 43,613.69 | 43,613.69 | 45,061.30 | 42,502.25 | 42,341.25 | 43,613.69 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 85.41 | 85.41 | 85.41 | 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) | 130.36 | 130.36 | 130.36 | 130.36 | 130.36 | 130.36 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 43,744.05 | 43,744.05 | 45,191.66 | 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 Estimated 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 Estimated 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 |

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 | 274,547,550.10 | 301 | 0.00 | 303 | 274,547,550.10 | 305 | 5,781,076.38 | | 307 | 268,766,473.72 | 309 |
| 2000 - Classified Salaries | 107,475,975.62 | 311 | 313,631.06 | 313 | 107,162,344.56 | 315 | 9,699,978.85 | | 317 | 97,462,365.71 | 319 |
| 3000 - Employee Benefits | 178,779,589.22 | 321 | 130,084.43 | 323 | 178,649,504.79 | 325 | 5,151,380.87 | | 327 | 173,498,123.92 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 25,771,037.47 | 331 | 1,395,817.68 | 333 | 24,375,219.79 | 335 | 1,661,082.32 | | 337 | 22,714,137.47 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 66,649,911.38 | 341 | 503,991.40 | 343 | 66,145,919.98 | 345 | 24,135,699.55 | | 347 | 42,010,220.43 | 349 |
| TOTAL | | | | | 650,880,539.22 | 365 | | | TOTAL | 604,451,321.25 | 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 | 223,545,597.15 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 34,722,547.23 380 |
| 3. STRS. | | 3101 & 3102 | 57,083,682.80 382 |
| 4. PERS. | | 3201 & 3202 | 7,098,764.09 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 6,008,617.89 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 39,233,467.44 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 130,278.29 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 3,650,251.05 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 10,247,663.88 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 0.00 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 381,720,869.82 395 |
| 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). | | | 10,616,212.19 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 371,104,657.63 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 61.40% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 61.40% |
| 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). | 604,451,321.25 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

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 | 285,494,294.18 | 301 | 0.00 | 303 | 285,494,294.18 | 305 | 5,486,267.70 | | 307 | 280,008,026.48 | 309 |
| 2000 - Classified Salaries | 116,395,427.39 | 311 | 298,482.72 | 313 | 116,096,944.67 | 315 | 9,860,831.19 | | 317 | 106,236,113.48 | 319 |
| 3000 - Employee Benefits | 173,356,980.27 | 321 | 131,446.83 | 323 | 173,225,533.44 | 325 | 4,709,813.56 | | 327 | 168,515,719.88 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 31,966,471.45 | 331 | 1,603,540.00 | 333 | 30,362,931.45 | 335 | 4,859,924.97 | | 337 | 25,503,006.48 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 62,756,786.06 | 341 | 477,661.39 | 343 | 62,279,124.67 | 345 | 22,059,008.95 | | 347 | 40,220,115.72 | 349 |
| TOTAL | | | | | 667,458,828.41 | 365 | | | TOTAL | 620,482,982.04 | 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 | 230,675,322.97 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 39,669,147.36 380 |
| 3. STRS. | | 3101 & 3102 | 58,542,546.74 382 |
| 4. PERS. | | 3201 & 3202 | 8,099,335.06 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 6,817,854.20 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 39,316,413.02 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 138,170.18 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 4,061,678.61 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 0.00 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 387,320,468.14 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 11,682,399.40 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 375,638,068.74 397 |
| 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. | | | 60.54% |
| 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) | 60.54% |
| 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). | 620,482,982.04 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 19,544,418.84
- 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) 545,101,039.50

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) 3.59%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|---------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 26,452,974.85 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 5,870,481.35 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 84,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 196,800.62 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 2,136,064.38 |
| 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) | 34,740,321.20 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 4,103,822.99 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 38,844,144.19 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 415,205,939.85 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 73,462,415.44 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 40,172,232.27 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 7,166,542.04 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 283,164.02 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 2,287,755.29 |
| 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) | 368,188.23 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 57,364,336.04 |
| 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) | 8,677,579.78 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 20,185,942.31 |
| 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) | 625,174,095.27 |

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) 5.56%

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) 6.21%

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>34,740,321.20</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>4,103,822.99</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>4,103,822.99</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>4,103,822.99</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 | 15,687,998.09 | 362,392.76 | 2.31% |
| 01 | 3060 | 372,991.25 | 8,616.05 | 2.31% |
| 01 | 3110 | 88,206.20 | 2,034.01 | 2.31% |
| 01 | 3182 | 220,231.25 | 5,087.15 | 2.31% |
| 01 | 3310 | 9,209,690.71 | 212,743.86 | 2.31% |
| 01 | 3315 | 343,774.80 | 7,941.20 | 2.31% |
| 01 | 3327 | 494,632.17 | 11,426.00 | 2.31% |
| 01 | 3345 | 6,282.01 | 145.11 | 2.31% |
| 01 | 3385 | 285,700.14 | 6,599.67 | 2.31% |
| 01 | 3395 | 14,499.78 | 334.95 | 2.31% |
| 01 | 3410 | 418,314.74 | 9,663.07 | 2.31% |
| 01 | 3550 | 352,863.21 | 8,151.14 | 2.31% |
| 01 | 4035 | 1,677,466.31 | 38,749.47 | 2.31% |
| 01 | 4124 | 2,165,084.34 | 50,048.09 | 2.31% |
| 01 | 4127 | 678,253.10 | 15,667.66 | 2.31% |
| 01 | 4201 | 153,705.53 | 3,550.60 | 2.31% |
| 01 | 4203 | 2,553,789.50 | 58,992.54 | 2.31% |
| 01 | 5630 | 244,355.39 | 5,644.61 | 2.31% |
| 01 | 5640 | 2,469,038.44 | 57,034.79 | 2.31% |
| 01 | 5810 | 1,030,666.93 | 23,797.46 | 2.31% |
| 01 | 6010 | 10,374,624.54 | 239,640.42 | 2.31% |
| 01 | 6385 | 21,325.72 | 492.62 | 2.31% |
| 01 | 6387 | 500,127.87 | 11,552.95 | 2.31% |
| 01 | 6510 | 498,306.04 | 11,510.87 | 2.31% |
| 01 | 6512 | 1,192,586.47 | 27,548.75 | 2.31% |
| 01 | 6515 | 13,070.08 | 301.92 | 2.31% |
| 01 | 6520 | 329,860.51 | 7,619.78 | 2.31% |
| 01 | 7220 | 192,620.93 | 4,449.54 | 2.31% |
| 01 | 7311 | 542.85 | 12.54 | 2.31% |
| 01 | 7370 | 13,674.92 | 315.89 | 2.31% |
| 01 | 7388 | 764,917.00 | 17,669.00 | 2.31% |
| 01 | 7510 | 4,870.00 | 112.48 | 2.31% |
| 01 | 7810 | 434,563.78 | 10,038.42 | 2.31% |
| 01 | 8150 | 20,303,419.49 | 469,008.30 | 2.31% |
| 01 | 9010 | 2,951,779.19 | 6,914.71 | 0.23% |
| 09 | 3010 | 87,533.78 | 2,021.46 | 2.31% |
| 09 | 6010 | 173,550.19 | 4,009.01 | 2.31% |
| 12 | 6052 | 18,415.32 | 425.39 | 2.31% |
| 12 | 6105 | 8,306,042.18 | 191,869.57 | 2.31% |
| 12 | 6127 | 68,391.28 | 1,579.84 | 2.31% |
| 13 | 5310 | 36,088,822.06 | 404,107.29 | 1.12% |
| 13 | 5320 | 2,692,120.25 | 62,187.98 | 2.31% |

| 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 | 6,949,855.30 | | 2,449,928.97 | 9,399,784.27 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 6,949,855.30 | 0.00 | 5,855,772.53 | 12,805,627.83 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 5,028,929.02 | | | 5,028,929.02 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,920,926.28 | | | 1,920,926.28 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 814,684.22 | 814,684.22 |
| 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 | | | 1,161,284.30 | 1,161,284.30 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 6,949,855.30 | 0.00 | 1,975,968.52 | 8,925,823.82 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 3,879,804.01 | 3,879,804.01 |
| D. COMMENTS: | | | | | |
| Duplication of instruction materials as well as instructional licenses are included in this budget. | | | | | |

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

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

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 461,296,531.00 | -3.02% | 447,354,339.00 | -4.43% | 427,527,968.00 |
| 2. Federal Revenues | 8100-8299 | 59,916,484.36 | -24.89% | 45,005,803.14 | 0.01% | 45,010,700.61 |
| 3. Other State Revenues | 8300-8599 | 110,100,255.55 | -29.12% | 78,041,949.63 | -0.93% | 77,317,248.95 |
| 4. Other Local Revenues | 8600-8799 | 9,415,289.80 | -7.62% | 8,697,980.87 | -17.07% | 7,212,871.29 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 25,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 665,728,560.71 | -13.01% | 579,100,072.64 | -3.80% | 557,068,788.85 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 285,494,294.18 | | 282,361,349.48 |
| b. Step & Column Adjustment | | | | 1,997,468.02 | | 2,011,883.41 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (5,130,412.72) | | (691,985.26) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 285,494,294.18 | -1.10% | 282,361,349.48 | 0.47% | 283,681,247.63 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 116,395,427.39 | | 114,087,915.88 |
| b. Step & Column Adjustment | | | | 258,313.87 | | 258,929.35 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,565,825.38) | | (539,190.53) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 116,395,427.39 | -1.98% | 114,087,915.88 | -0.25% | 113,807,654.70 |
| 3. Employee Benefits | 3000-3999 | 173,356,980.27 | 0.95% | 175,004,170.50 | 7.02% | 187,289,185.80 |
| 4. Books and Supplies | 4000-4999 | 31,365,621.45 | -41.24% | 18,430,050.48 | -26.79% | 13,491,824.59 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 63,878,282.02 | -15.90% | 53,721,358.89 | -5.71% | 50,652,976.45 |
| 6. Capital Outlay | 6000-6999 | 1,732,299.73 | 0.44% | 1,739,934.22 | 0.55% | 1,749,451.63 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,925,061.00 | 0.84% | 4,966,390.00 | 0.89% | 5,010,562.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,121,495.96) | 0.00% | (1,121,495.96) | 0.00% | (1,121,495.96) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,341,512.37 | 2.26% | 5,461,971.39 | 2.47% | 5,597,066.93 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (42,000,000.00) | | (53,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 681,367,982.45 | -10.09% | 612,651,644.88 | -0.90% | 607,158,473.77 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (15,639,421.74) | | (33,551,572.24) | | (50,089,684.92) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 121,032,294.19 | | 105,392,872.45 | | 71,841,300.21 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 105,392,872.45 | | 71,841,300.21 | | 21,751,615.29 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,190,000.00 | | 1,190,000.00 | | 1,190,000.00 |
| b. Restricted | 9740 | 6,728,978.93 | | 5,075,414.78 | | 5,239,136.32 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 5,199,275.74 | | 2,194,250.77 | | 1,410,787.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| 2. Unassigned/Unappropriated | 9790 | 78,647,258.13 | | 51,128,601.76 | | 1,768,522.49 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 105,392,872.45 | | 71,841,300.21 | | 21,751,615.29 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| c. Unassigned/Unappropriated | 9790 | 78,647,258.13 | | 51,128,601.76 | | 1,768,522.49 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 92,274,617.78 | | 63,381,634.66 | | 13,911,691.97 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 13.54% | | 10.35% | | 2.29% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 42,502.25 | | 40,938.00 | | 39,268.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 681,367,982.45 | | 612,651,644.88 | | 607,158,473.77 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 681,367,982.45 | | 612,651,644.88 | | 607,158,473.77 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 461,296,531.00 | -3.02% | 447,354,339.00 | -4.43% | 427,527,968.00 |
| 2. Federal Revenues | 8100-8299 | 140,000.00 | 0.00% | 140,000.00 | 0.00% | 140,000.00 |
| 3. Other State Revenues | 8300-8599 | 39,312,549.60 | -76.94% | 9,064,773.60 | -4.13% | 8,690,376.60 |
| 4. Other Local Revenues | 8600-8799 | 4,970,690.72 | -1.13% | 4,914,427.72 | 0.00% | 4,914,427.72 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 25,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (108,589,217.61) | 0.79% | (109,451,949.24) | 3.53% | (113,321,053.52) |
| 6. Total (Sum lines A1 thru A5c) | | 422,130,553.71 | -16.61% | 352,021,591.08 | -6.84% | 327,951,718.80 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 213,619,381.26 | | 215,072,096.07 |
| b. Step & Column Adjustment | | | | 1,552,030.74 | | 1,563,690.36 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (99,315.93) | | (274,740.72) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 213,619,381.26 | 0.68% | 215,072,096.07 | 0.60% | 216,361,045.71 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 64,170,129.95 | | 63,192,492.28 |
| b. Step & Column Adjustment | | | | 143,793.79 | | 144,122.97 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,121,431.46) | | (204,566.31) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 64,170,129.95 | -1.52% | 63,192,492.28 | -0.10% | 63,132,048.94 |
| 3. Employee Benefits | 3000-3999 | 98,635,573.02 | 2.03% | 100,636,657.82 | 8.60% | 109,290,897.09 |
| 4. Books and Supplies | 4000-4999 | 11,811,545.82 | -29.88% | 8,282,075.94 | -57.96% | 3,482,122.16 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 35,636,237.62 | 0.22% | 35,714,170.90 | -0.02% | 35,708,794.46 |
| 6. Capital Outlay | 6000-6999 | 441,300.00 | 1.73% | 448,934.49 | 2.12% | 458,451.90 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,525,061.00 | 2.71% | 1,566,390.00 | 2.82% | 1,610,562.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (5,090,808.08) | -12.49% | (4,455,189.72) | -0.43% | (4,435,863.93) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,341,512.37 | 2.26% | 5,461,971.39 | 2.47% | 5,597,066.93 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (42,000,000.00) | | (53,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 426,089,932.96 | -9.90% | 383,919,599.17 | -1.49% | 378,205,125.26 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (3,959,379.25) | | (31,898,008.09) | | (50,253,406.46) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 102,623,272.77 | | 98,663,893.52 | | 66,765,885.43 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 98,663,893.52 | | 66,765,885.43 | | 16,512,478.97 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,190,000.00 | | 1,190,000.00 | | 1,190,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 5,199,275.74 | | 2,194,250.77 | | 1,410,787.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| 2. Unassigned/Unappropriated | 9790 | 78,647,258.13 | | 51,128,601.76 | | 1,768,522.49 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | | | | | |
| | | 98,663,893.52 | | 66,765,885.43 | | 16,512,478.97 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 13,627,359.65 | | 12,253,032.90 | | 12,143,169.48 |
| c. Unassigned/Unappropriated | 9790 | 78,647,258.13 | | 51,128,601.76 | | 1,768,522.49 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 92,274,617.78 | | 63,381,634.66 | | 13,911,691.97 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Reductions to salaries are mainly due to resources that are expiring this fiscal year. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year. | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 59,776,484.36 | -24.94% | 44,865,803.14 | 0.01% | 44,870,700.61 |
| 3. Other State Revenues | 8300-8599 | 70,787,705.95 | -2.56% | 68,977,176.03 | -0.51% | 68,626,872.35 |
| 4. Other Local Revenues | 8600-8799 | 4,444,599.08 | -14.87% | 3,783,553.15 | -39.25% | 2,298,443.57 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 108,589,217.61 | 0.79% | 109,451,949.24 | 3.53% | 113,321,053.52 |
| 6. Total (Sum lines A1 thru A5c) | | 243,598,007.00 | -6.78% | 227,078,481.56 | 0.90% | 229,117,070.05 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 71,874,912.92 | | 67,289,253.41 |
| b. Step & Column Adjustment | | | | 445,437.28 | | 448,193.05 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (5,031,096.79) | | (417,244.54) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 71,874,912.92 | -6.38% | 67,289,253.41 | 0.05% | 67,320,201.92 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 52,225,297.44 | | 50,895,423.60 |
| b. Step & Column Adjustment | | | | 114,520.08 | | 114,806.38 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,444,393.92) | | (334,624.22) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 52,225,297.44 | -2.55% | 50,895,423.60 | -0.43% | 50,675,605.76 |
| 3. Employee Benefits | 3000-3999 | 74,721,407.25 | -0.47% | 74,367,512.68 | 4.88% | 77,998,288.71 |
| 4. Books and Supplies | 4000-4999 | 19,554,075.63 | -48.10% | 10,147,974.54 | -1.36% | 10,009,702.43 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 28,242,044.40 | -36.24% | 18,007,187.99 | -17.01% | 14,944,181.99 |
| 6. Capital Outlay | 6000-6999 | 1,290,999.73 | 0.00% | 1,290,999.73 | 0.00% | 1,290,999.73 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,400,000.00 | 0.00% | 3,400,000.00 | 0.00% | 3,400,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 3,969,312.12 | -16.01% | 3,333,693.76 | -0.58% | 3,314,367.97 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 255,278,049.49 | -10.40% | 228,732,045.71 | 0.10% | 228,953,348.51 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (11,680,042.49) | | (1,653,564.15) | | 163,721.54 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 18,409,021.42 | | 6,728,978.93 | | 5,075,414.78 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,728,978.93 | | 5,075,414.78 | | 5,239,136.32 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 6,728,978.93 | | 5,075,414.78 | | 5,239,136.32 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 6,728,978.93 | | 5,075,414.78 | | 5,239,136.32 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Reductions to salaries are mainly due to resources that are expiring this fiscal year. Increases can be attributed to all positions assumed to be occupied for the entire fiscal year. | | | | | | |

Cash Flow Projections: 2020-2021

| | Object | Budget | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Total |
|---|-------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|-------------------|--------------------|---------------------|-------------------|-------------------|--------------------|
| A. BEGINNING CASH | | | 74,185,336 | 139,349,438 | 114,456,486 | 111,759,769 | 83,831,787 | 80,148,983 | 150,920,125 | 94,342,140 | 80,458,494 | 86,740,120 | 81,963,785 | 34,155,181 | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | |
| LFFF | 8010-8099 | 461,296,531 | 14,559,770 | 11,231,805 | 39,712,523 | 21,663,896 | 39,497,191 | 85,130,852 | 27,474,977 | 21,500,927 | 43,229,930 | 35,136,434 | (478,292) | 56,052,993 | 66,583,524 | 461,296,531 |
| - Principal Apportionment | 8011 | 252,174,979 | 12,608,749 | 12,608,749 | 22,695,748 | 22,695,748 | 22,695,748 | 22,695,748 | 22,695,748 | 22,695,748 | 22,695,748 | 22,695,748 | - | 13,942,795 | 88,087,244 | 252,174,979 |
| - EPA | 8012 | 55,771,140 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | 13,942,795 | - | 13,942,795 | - | 55,771,140 |
| - Property Taxes | 8021 | 173,395,060 | 3,951,021 | 126,777 | 4,577,711 | 471,868 | 16,305,164 | 49,996,039 | 6,282,949 | 308,900 | 6,095,117 | 36,640,155 | 1,025,429 | 43,613,829 | - | 173,395,060 |
| - Deferred Maintenance | 8091 | (2,000,000) | (2,000,000) | - | - | - | - | - | - | - | - | - | - | - | - | (2,000,000) |
| - In-lieu payments to Charter Schools | 8096 | (18,044,648) | 0 | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (1,503,721) | (18,044,648) | |
| - LFFF Sources: PY Adjustments | 8099 | | | | | | | | | | | | | | | |
| Federal Revenue | 8100-8299 | 59,916,484 | 45,024 | 5,565,995 | 410,934 | 1,911,054 | 2,948,411 | 1,529,765 | 7,915,094 | 1,491,722 | 11,541,382 | 2,202,559 | - | 4,870,909 | 19,483,636 | 59,916,484 |
| Other State Revenue | 8300-8599 | 110,100,256 | 2,830,304 | 3,665,792 | 7,381,930 | 6,333,163 | 6,893,266 | 9,098,465 | 5,348,502 | 11,260,586 | 7,517,768 | 10,962,834 | 5,282,567 | 29,523,245 | 4,013,844 | 110,100,256 |
| - Other State Revenue | 8301 | 80,329,936 | 1,351,804 | 2,187,283 | 4,720,631 | 3,671,861 | 4,221,957 | 6,435,166 | 2,637,203 | 8,599,212 | 4,656,403 | 8,301,469 | 2,621,202 | 26,861,880 | 4,013,844 | 80,329,936 |
| - SFED 46602 6800 | 8311 | 29,129,689 | 1,456,465 | 1,456,465 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | 2,621,673 | - | 29,129,689 |
| - SFED 46602 6510 | 8312 | 440,622 | 22,015 | 22,015 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | - | 440,622 |
| - SFED 46602 PY Adj | 8319 | | | | | | | | | | | | | | | |
| Other Local Revenue | 8600-8799 | 9,415,290 | 112,217 | 1,238,371 | 433,249 | 1,263,433 | 1,661,814 | 843,346 | 447,889 | 694,639 | 340,054 | 734,299 | 166,100 | 695,543 | 784,336 | 9,415,290 |
| Interfund Transfers/Contributions | 8800-8999 | 25,000,000 | 25,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | 25,000,000 |
| TOTAL RECEIPTS | | 665,728,561 | 42,547,315 | 21,701,964 | 47,958,636 | 31,171,546 | 50,990,672 | 96,600,427 | 41,186,461 | 34,947,874 | 62,629,134 | 49,036,126 | 4,970,375 | 91,142,690 | 90,865,340 | 665,728,561 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | |
| Certified Salaries | 1000-1999 | 285,494,294 | 3,571,894 | 24,033,285 | 24,741,926 | 25,348,880 | 26,048,131 | 658,688 | 50,606,054 | 25,292,186 | 25,808,432 | 24,837,452 | 25,083,993 | 25,353,921 | 4,124,452 | 285,494,294 |
| Classified Salaries | 2000-2999 | 116,395,427 | (960,391) | 5,967,577 | 8,692,561 | 10,149,546 | 10,390,686 | 10,230,844 | 20,319,149 | 379,044 | 11,983,850 | 10,594,998 | 10,294,848 | 10,644,575 | 7,708,141 | 116,395,427 |
| Employee Benefits | 3000-3999 | 173,356,980 | 2,353,945 | 8,915,109 | 12,861,540 | 12,875,803 | 12,755,854 | 8,450,917 | 19,357,365 | 11,283,666 | 13,408,601 | 13,215,357 | 12,592,301 | 39,434,156 | 6,032,166 | 173,356,980 |
| Books and Supplies | 4000-4999 | 31,365,621 | 105,261 | 1,720,559 | 1,865,920 | 4,939,553 | 2,659,831 | 3,123,365 | 2,193,903 | 1,823,666 | 1,072,123 | 1,128,624 | 2,004,456 | 5,278,925 | 3,519,283 | 31,365,621 |
| Services & Other Operating | 5000-5999 | 63,878,282 | 4,137,936 | 5,278,948 | 5,715,369 | 4,827,572 | 3,718,920 | 4,927,572 | 5,122,618 | 4,729,296 | 3,327,953 | 4,039,362 | 1,868,514 | 9,322,404 | 6,214,936 | 63,878,282 |
| Capital Outlay | 6000-6999 | 1,732,300 | (2,846) | 55,009 | 26,783 | 616,782 | 92,724 | 77,700 | 62,124 | 362,337 | 55,760 | 19,629 | 88,579 | 202,109 | 134,739 | 1,732,300 |
| Other Outlay | 7000-7499 | 3,803,565 | 72,836 | 72,836 | 131,104 | 637,104 | 348,582 | 316,004 | 325,249 | 244,969 | 385,661 | 331,617 | 841,288 | (280,208) | 396,434 | 3,803,565 |
| - Tuition (County Transfers) | 010300-7142 | 1,526,961 | 72,836 | 72,836 | 131,104 | 131,104 | 131,104 | 131,104 | 131,104 | 144,774 | 144,774 | 142,095 | 146,113 | 146,113 | - | 1,526,961 |
| - Tuition (Charter) | 016500-7141 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Tuition (SFED OGD) | 010300-7142 | 3,400,000 | - | - | - | 506,088 | 217,478 | 184,900 | 194,145 | 100,196 | 220,868 | 189,523 | 695,174 | 695,174 | 396,434 | 3,400,000 |
| - Indirect Costs (Other Funds) | 7350 | - | - | - | - | - | - | - | - | - | - | (1,121,496) | - | (1,121,496) | - | - |
| Interfund Transfers Out | 7600-7699 | 5,341,512 | - | 1,305,650 | - | - | 1,387,180 | 6,000 | - | 2,443,122 | - | - | - | 199,560 | - | 5,341,512 |
| - OZAB Solar Energy Savings (Fund 8302) | 010300-7612 | - | - | - | - | - | - | 6,000 | - | - | - | - | - | - | - | - |
| - Alternate Income Verification for Proj 2 (F 8313) | 010300-7616 | - | - | - | - | - | - | - | - | 2,443,122 | - | - | - | - | - | - |
| - COPS 1999 (Fund 8304) | 010300-7619 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - COPS 2007 (Fund 8310) | 010300-7619 | - | - | 1,305,650 | - | - | - | - | - | - | - | - | - | - | - | - |
| - Fund 09 SFED (Fund 8315) | 010300-7619 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| - Fund 09 Furniture/Equipment (Fund 8315) | 010720-7619 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Adjustments | | | | | | | | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 661,367,982 | 9,278,635 | 47,349,372 | 53,569,468 | 60,018,519 | 58,680,610 | 26,580,438 | 97,986,462 | 46,558,485 | 56,032,380 | 54,167,039 | 52,779,979 | 90,137,442 | 28,130,151 | 681,367,982 |
| D. NET INCREASE/DECREASE (B-C) | | | | (25,647,408) | (5,740,832) | (28,846,973) | (7,689,938) | 70,019,989 | (56,800,001) | (11,610,612) | 6,596,754 | (5,130,913) | (47,803,604) | 1,005,248 | 62,735,188 | |
| E. ACCRUED RECEIPTS | | | | | | | | | | | | | | | | |
| Principal Apportionment | | | 57,179,740 | 1,183,661 | 3,034,115 | 932,153 | 4,007,134 | 751,153 | 222,017 | (1,244,276) | 121,537 | 1,241,627 | - | - | - | 67,429,861 |
| EPA | | | 48,559,315 | - | - | - | - | - | - | - | - | - | - | - | - | 48,559,315 |
| - EPA | | | 268,128 | - | - | - | - | - | - | - | - | - | - | - | - | 268,128 |
| - In-lieu payments to Charter Schools | | | (1,954,790) | - | - | - | - | - | - | - | - | - | - | - | - | (1,954,790) |
| Federal | | | 9,980,177 | 75,210 | 867,732 | (228,239) | 3,876,024 | 675,854 | 232,273 | (605,704) | (73,733) | 619,564 | - | - | - | 15,119,158 |
| - State | | | 53,061 | 1,016,518 | 1,896,282 | 927,046 | - | - | - | (802,209) | 285,014 | 599,259 | - | - | - | 4,172,671 |
| - Local | | | 268,854 | 91,834 | 168,191 | 235,346 | 131,110 | 75,999 | (10,256) | (36,362) | 10,266 | 32,133 | - | - | - | 964,445 |
| F. ACCRUED DISBURSEMENTS | | | | | | | | | | | | | | | | |
| Certified Salaries | | | 25,284,297 | 429,225 | - | 13,163 | - | - | - | 1,028,759 | 436,664 | 887,049 | - | - | - | 28,079,157 |
| Classified Salaries | | | 7,117,461 | - | - | - | - | - | - | - | - | - | - | - | - | 7,117,461 |
| Employee Benefits | | | 6,220,893 | - | - | - | - | - | - | - | - | - | - | - | - | 6,220,893 |
| Non-salary Items | | | 7,979,976 | 429,225 | - | 13,163 | - | - | - | 1,028,759 | 436,664 | 887,049 | - | - | - | 10,774,535 |
| E. ENDING CASH (A+D+E-F) | | | 139,349,468 | 114,456,486 | 111,759,769 | 83,831,787 | 80,148,983 | 150,920,125 | 94,342,140 | 80,458,494 | 86,740,120 | 81,963,785 | 34,155,181 | 35,160,429 | | |

Cash Flow Projections: 2021-2022

| | Object | Budget | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Total |
|--------------------------|---|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--------------------|---------------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
| A. BEGINNING CASH | | | | | | | | | | | | | | | | |
| | | | 35,160,429 | 100,442,002 | 77,868,530 | 77,318,190 | 52,821,397 | 52,115,622 | 124,066,157 | 69,304,784 | 55,482,007 | 60,259,308 | 78,295,293 | 55,921,996 | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | |
| | 8010-8099 | 447,354,339 | 13,954,209 | 10,591,749 | 38,283,762 | 20,539,390 | 38,372,686 | 83,652,091 | 26,350,471 | 20,376,422 | 41,751,169 | 56,707,677 | 21,092,951 | 77,269,980 | (1,538,216) | 447,354,339 |
| | - LCFF | 240,063,754 | 12,003,188 | 12,003,188 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | 21,605,736 | | 240,063,754 |
| | - Principal Apportionment | 54,394,118 | 3,951,021 | 126,777 | 4,577,711 | 471,668 | 163,051,164 | 49,996,039 | 6,282,949 | 309,900 | 8,095,117 | 36,640,155 | 1,025,429 | 13,998,530 | (1,538,216) | 54,394,118 |
| | - EPA | 178,395,060 | 3,951,021 | 126,777 | 4,577,711 | 471,668 | 163,051,164 | 49,996,039 | 6,282,949 | 309,900 | 8,095,117 | 36,640,155 | 1,025,429 | 13,998,530 | (1,538,216) | 178,395,060 |
| | - Property Taxes | (2,000,000) | | | | | | | | | | | | | | (2,000,000) |
| | - Deferred Maintenance | (18,468,959) | | | | | | | | | | | | | | (18,468,959) |
| | - LCFF Sources/PY Adjustments | | | | | | | | | | | | | | | |
| | 8100-8299 | 45,005,803 | 33,819 | 4,180,854 | 308,670 | 1,435,474 | 2,214,676 | 1,149,071 | 5,945,362 | 1,120,495 | 8,669,220 | 1,654,435 | - | 3,658,746 | 14,634,982 | 45,005,803 |
| | 8300-8599 | 78,041,960 | 2,267,743 | 2,778,087 | 5,479,147 | 4,838,526 | 5,174,541 | 6,526,443 | 4,237,101 | 7,848,386 | 5,662,147 | 7,668,509 | 4,196,812 | 19,014,758 | 2,451,791 | 78,041,960 |
| | - Other State Revenue | 49,190,363 | 625,272 | 1,336,072 | 2,883,919 | 2,282,896 | 2,978,913 | 3,930,415 | 1,641,433 | 5,252,892 | 2,966,854 | 5,070,915 | 1,801,118 | 16,048,136 | 2,451,791 | 49,190,363 |
| | - SPED Allowance | 28,400,077 | 1,420,001 | 1,420,001 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | 2,556,002 | - | 28,400,077 |
| | - SPED Early Ed Maint Fresh 6510 | 451,549 | 22,015 | 22,015 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | 39,626 | - | 451,549 |
| | - SPED Allowance PY Adj | | | | | | | | | | | | | | | |
| | 8600-8799 | 8,697,981 | 103,668 | 1,144,025 | 400,241 | 1,167,177 | 1,535,208 | 779,095 | 413,766 | 641,717 | 314,147 | 678,356 | 153,445 | 642,553 | 724,581 | 8,697,981 |
| | 8800-8999 | 579,100,073 | 16,359,439 | 18,694,715 | 44,421,820 | 27,980,566 | 47,297,110 | 92,106,700 | 36,946,660 | 29,987,020 | 56,296,683 | 66,706,977 | 25,443,208 | 100,586,036 | 16,273,138 | 579,100,073 |
| | - Interfund Transfers/Contributions | | | | | | | | | | | | | | | |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | |
| | 1000-1999 | 282,361,349 | 3,532,897 | 23,789,550 | 24,470,415 | 25,070,708 | 25,782,285 | 649,481 | 50,050,715 | 25,014,636 | 25,525,216 | 24,564,892 | 24,813,673 | 25,057,891 | 4,079,192 | 282,361,349 |
| | 2000-2999 | 114,087,916 | 941,351 | 5,849,271 | 8,320,234 | 9,948,333 | 10,184,693 | 10,028,020 | 19,916,326 | 371,530 | 11,746,273 | 10,384,954 | 10,090,755 | 10,433,549 | 7,585,329 | 114,087,916 |
| | 3000-3999 | 175,004,171 | 2,376,311 | 8,999,818 | 12,594,345 | 12,983,747 | 13,099,147 | 8,531,216 | 19,541,293 | 11,391,081 | 13,536,005 | 13,340,926 | 12,711,950 | 39,808,849.05 | 6,089,482 | 175,004,171 |
| | 4000-4999 | 18,430,050 | 61,850 | 1,011,038 | 1,108,143 | 2,902,422 | 1,510,030 | 1,835,251 | 4,289,100 | 1,071,564 | 629,966 | 663,165 | 1,177,794 | 3,101,831 | 2,067,887 | 18,430,050 |
| | 5000-5999 | 53,721,359 | 3,479,987 | 4,439,068 | 4,806,601 | 4,598,086 | 4,144,067 | 3,127,595 | 4,308,100 | 3,977,313 | 2,807,204 | 3,397,086 | 1,571,412 | 7,840,101 | 5,226,734 | 53,721,359 |
| | 6000-6999 | 1,739,934 | (2,853) | 56,156 | 26,901 | 619,470 | 32,868 | 78,042 | 62,398 | 363,933 | 56,006 | 19,716 | 88,969 | 203,000 | 135,333 | 1,739,934 |
| | 7000-7499 | 3,844,894 | 72,836 | 72,836 | 131,104 | 637,193 | 346,582 | 316,004 | 325,249 | 244,969 | 365,661 | 331,617 | 861,952 | (293,544) | 396,434 | 3,844,894 |
| | - Tuition County Transfers | 1,566,390 | 72,836 | 72,836 | 131,104 | 131,104 | 131,104 | 131,104 | 131,104 | 144,774 | 144,774 | 142,095 | 166,778 | 166,778 | 1,566,390 | |
| | - Tuition (Charter) | | | | | | | | | | | | | | | |
| | - Tuition (SPED OCDE) | 3,400,000 | | | | | | | | | | | | | | 3,400,000 |
| | - Indirect Costs (Other Funds) | 750 | | | | | | | | | | | | | | (1,121,496) |
| | Interfund Transfers Out | 546,191 | | 1,309,150 | | | 1,425,379 | 6,000 | | 2,520,366 | | | | 201,057 | | 5,461,971 |
| | - GZAB State Energy Savings (Fund 8802) | | | | | | | | | | | | | | | 1,425,379 |
| | - Alternate Income Verification for Prop 2 (F 9313) | | | | | | | 6,000 | | | | | | | | 6,000 |
| | - COPS 1999 (Fund 9304) | | | | | | | | | 2,520,366 | | | | | | 2,520,366 |
| | - COPS 2007 (Fund 9310) | | | 1,309,150 | | | | | | | | | | | | 1,309,150 |
| | - Fund 09 SPED (Fund 9315) | | | | | | | | | | | | | 201,057 | | 201,057 |
| | - Fund 09 furniture/equipment (Fund 8315) | | | | | | | | | | | | | | | |
| | Other Adjustments | (42,000,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (42,000,000) |
| | TOTAL DISBURSEMENTS | 612,651,645 | 5,079,471 | 42,006,885 | 48,157,742 | 53,257,958 | 53,007,051 | 21,071,610 | 91,993,193 | 41,455,417 | 51,166,333 | 49,202,356 | 47,816,905 | 82,886,734 | 25,550,391 | 612,651,645 |
| | D. NET INCREASE/DECREASE (B-C) | | 11,279,968 | (23,312,170) | (3,735,922) | (25,277,392) | (5,709,941) | 71,035,090 | (65,046,532) | (11,468,396) | 5,130,350 | 17,504,621 | (22,373,297) | 17,699,302 | | |
| | E. ACCRUED RECEIPTS | | | | | | | | | | | | | | | |
| | - Principal Apportionment | | | | | | | | | | | | | | | |
| | - EPA | | | | | | | | | | | | | | | |
| | - In-lieu payments to Charter Schools | | | | | | | | | | | | | | | |
| | - Federal | | | | | | | | | | | | | | | |
| | - State | | | | | | | | | | | | | | | |
| | - Local | | | | | | | | | | | | | | | |
| | F. ACCRUED DISBURSEMENTS | | | | | | | | | | | | | | | |
| | - Certified Salaries | | | | | | | | | | | | | | | |
| | - Employee Benefits | | | | | | | | | | | | | | | |
| | - Non-salary Items | | | | | | | | | | | | | | | |
| | E. ENDING CASH (A+D+E-F) | | 100,442,002 | 77,868,530 | 77,318,190 | 52,821,397 | 52,115,622 | 124,066,157 | 69,304,784 | 55,482,007 | 60,259,308 | 78,295,293 | 95,921,996 | 73,621,299 | | |

| 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 | 679,941,828.29 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 45,935,590.34 |
| 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 | 283,164.02 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 9,812,032.17 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 159,221.94 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 6,455,821.19 |
| 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 | 2,322,866.29 |
| 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) | | | | 19,033,105.61 |
| 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 | 9,811,070.90 |
| 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) | | | | 624,784,203.24 |

| 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) | | 44,088.20 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 14,171.23 |
| 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) | 624,784,203.24 | 14,171.23 |
| 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 |

| 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 | 15,244.48 | 0.00 | 0.00 | (753,672.32) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 6,455,821.19 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 28,510.08 | 0.00 | 93,502.25 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 235,462.62 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 3,536.61 | 0.00 | 193,874.80 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (53,500.00) | 466,295.27 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 7,808.07 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 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 | | | | | | | 0.00 | 0.00 |
| 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 | 4,121,316.36 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 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 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| 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 | | | | | 6,624,814.49 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 6,208.83 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 53,500.00 | (53,500.00) | 753,672.32 | (753,672.32) | 12,133,845.42 | 12,133,845.42 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 12,350.00 | 0.00 | 0.00 | (1,121,495.96) | | | | |
| Other Sources/Uses Detail | | | | | 25,000,000.00 | 5,341,512.37 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 37,750.00 | 0.00 | 186,797.15 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 199,560.05 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 1,500.00 | 0.00 | 20,119.96 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (54,300.00) | 914,578.85 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 6,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,607,752.82 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,387,180.42 | 1,444,203.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 6,800,727.72 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund 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 | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 2,700.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 25,000,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | 0.00 | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 54,300.00 | (54,300.00) | 1,121,495.96 | (1,121,495.96) | 33,393,468.19 | 33,393,468.19 | | |

Criteria and Standards

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2017-18) | | | | |
| District Regular | 48,383 | 48,401 | | |
| Charter School | | | | |
| Total ADA | 48,383 | 48,401 | N/A | Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 46,649 | 46,795 | | |
| Charter School | | | | |
| Total ADA | 46,649 | 46,795 | N/A | Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 44,951 | 45,061 | | |
| Charter School | | 0 | | |
| Total ADA | 44,951 | 45,061 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 43,614 | | | |
| Charter School | 0 | | | |
| Total ADA | 43,614 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|----------------------------|---|------------|
| Third Prior Year (2017-18) | | | | |
| District Regular | 48,491 | 48,326 | | |
| Charter School | | | | |
| Total Enrollment | 48,491 | 48,326 | 0.3% | Met |
| Second Prior Year (2018-19) | | | | |
| District Regular | 46,798 | 46,596 | | |
| Charter School | | | | |
| Total Enrollment | 46,798 | 46,596 | 0.4% | Met |
| First Prior Year (2019-20) | | | | |
| District Regular | 45,006 | 45,213 | | |
| Charter School | | | | |
| Total Enrollment | 45,006 | 45,213 | N/A | Met |
| Budget Year (2020-21) | | | | |
| District Regular | 43,903 | | | |
| Charter School | | | | |
| Total Enrollment | 43,903 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2017-18) | | | |
| District Regular | 46,855 | 48,326 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 46,855 | 48,326 | 97.0% |
| Second Prior Year (2018-19) | | | |
| District Regular | 45,094 | 46,596 | |
| Charter School | | | |
| Total ADA/Enrollment | 45,094 | 46,596 | 96.8% |
| First Prior Year (2019-20) | | | |
| District Regular | 43,614 | 45,213 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 43,614 | 45,213 | 96.5% |
| Historical Average Ratio: | | | 96.8% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 97.3% |

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2020-21) | | | | |
| District Regular | 42,502 | 43,903 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 42,502 | 43,903 | 96.8% | Met |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 40,938 | 42,297 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 40,938 | 42,297 | 96.8% | Met |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 39,268 | 40,577 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 39,268 | 40,577 | 96.8% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 45,191.66 | 43,744.05 | 42,632.61 | 41,068.66 |
| b. Prior Year ADA (Funded) | | 45,191.66 | 43,744.05 | 42,632.61 |
| c. Difference (Step 1a minus Step 1b) | | (1,447.61) | (1,111.44) | (1,563.95) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -3.20% | -2.54% | -3.67% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 522,775,612.00 | 463,296,531.00 | 449,354,339.00 |
| b1. COLA percentage | | 3.26% | 2.31% | 2.48% |
| b2. COLA amount (proxy for purposes of this criterion) | | 17,042,484.95 | 10,702,149.87 | 11,143,987.61 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 3.26% | 2.31% | 2.48% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 0.06% | -0.23% | -1.19% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | -0.94% to 1.06% | -1.23% to .77% | -2.19% to -1.19% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 173,395,060.00 | 173,395,060.00 | 173,395,060.00 | 173,395,060.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A | N/A | N/A |

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

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

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 540,308,119.00 | 481,341,179.00 | 467,812,932.00 | 448,602,363.00 |
| District's Projected Change in LCFF Revenue: | | -10.91% | -2.81% | -4.11% |
| LCFF Revenue Standard: | | -.94% to 1.06% | -1.23% to .77% | -2.19% to -.19% |
| Status: | | Not Met | Not Met | Not Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2019-20 base grant per ADA for each grade span was adjusted by the statutory COLA and 10% LCFF cut in 2020-21. In the out years statutory COLA was applied to the 2020-21 base grant and then was brought it down by the LCFF proration factor to a flat base grant amount for each grade span. In addition the district has been experiencing a decline in enrollment.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2017-18) | 361,936,381.20 | 427,604,606.10 | 84.6% |
| Second Prior Year (2018-19) | 373,044,210.76 | 425,818,281.62 | 87.6% |
| First Prior Year (2019-20) | 379,609,575.40 | 438,071,954.97 | 86.7% |
| | Historical Average Ratio: | | 86.3% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 2.0% | 2.0% | 2.0% |
| | 83.3% to 89.3% | 83.3% to 89.3% | 83.3% to 89.3% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|---------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2020-21) | 376,425,084.23 | 420,748,420.59 | 89.5% | Not Met |
| 1st Subsequent Year (2021-22) | 378,901,246.17 | 378,457,627.78 | 100.1% | Not Met |
| 2nd Subsequent Year (2022-23) | 388,783,991.74 | 372,608,058.33 | 104.3% | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Step and column increases as well as health and welfare increases are included in the multi-year projections. In 2020-21 an ongoing \$18 million reduction is budgeted in book and supplies as well as in services and other operating expenditures. Reduction in expense of \$42 million and \$53 million in 2021-22 and 2022-23, respectively is projected but is not categorized in any particular expense area, only as "other adjustments" .

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 0.06% | -0.23% | -1.19% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -9.94% to 10.06% | -10.23% to 9.77% | -11.19% to 8.81% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -4.94% to 5.06% | -5.23% to 4.77% | -6.19% to 3.81% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2019-20) | 47,417,315.15 | | |
| Budget Year (2020-21) | 59,916,484.36 | 26.36% | Yes |
| 1st Subsequent Year (2021-22) | 45,005,803.14 | -24.89% | Yes |
| 2nd Subsequent Year (2022-23) | 45,010,700.61 | 0.01% | No |

Explanation:
(required if Yes)

Federal revenue increases in 20/21 due budgeting for the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provides funding through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools. It's projected to be spent in 2020-21 and therefore in 2021-22 we see a decrease in Federal revenue because of this.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

| | | | |
|-------------------------------|----------------|---------|-----|
| First Prior Year (2019-20) | 83,715,272.54 | | |
| Budget Year (2020-21) | 110,100,255.55 | 31.52% | Yes |
| 1st Subsequent Year (2021-22) | 78,041,949.63 | -29.12% | Yes |
| 2nd Subsequent Year (2022-23) | 77,317,248.95 | -0.93% | No |

Explanation:
(required if Yes)

One-time CARES act revenue of \$30 million are anticipated to be received in 20-21, but not in 21-22.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2019-20) | 11,577,350.53 | | |
| Budget Year (2020-21) | 9,415,289.80 | -18.67% | Yes |
| 1st Subsequent Year (2021-22) | 8,697,980.87 | -7.62% | Yes |
| 2nd Subsequent Year (2022-23) | 7,212,871.29 | -17.07% | Yes |

Explanation:
(required if Yes)

The reduction in 20-21 is mainly due to the elimination of a special ed equitable contribution from charter schools. Additionally most local revenue is budgeted on a cash basis and therefore is not part of the 20-21 budget or out-year budgets. The reduction in 21-22 is mainly due to the Strong Workforce pathway grant ending. Lastly, the reduction in 22-23 is mainly due to CalOptima grant ending in 21-22.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2019-20) | 25,264,205.14 | | |
| Budget Year (2020-21) | 31,365,621.45 | 24.15% | Yes |
| 1st Subsequent Year (2021-22) | 18,430,050.48 | -41.24% | Yes |
| 2nd Subsequent Year (2022-23) | 13,491,824.59 | -26.79% | Yes |

Explanation:
(required if Yes)

The increase in 20-21 is mainly due to the Social Studies textbook adoption (\$8 million) being deferred from 19-20 to 20-21 school year. The reduction in 21-22 is mainly attributable to a reduction in textbook adoption for Science (\$4 million) as well as an ongoing reduction of (\$9 million) in books and supplies. In 22-23 it decreases further as a result of no textbook adoption and balancing the ongoing and major maintenance account.

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

| | | | |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2019-20) | 67,403,583.70 | | |
| Budget Year (2020-21) | 63,878,282.02 | -5.23% | Yes |
| 1st Subsequent Year (2021-22) | 53,721,358.89 | -15.90% | Yes |
| 2nd Subsequent Year (2022-23) | 50,652,976.45 | -5.71% | No |

Explanation:
(required if Yes)

The increase in 20-21 is mainly attributed to budgeting of expenditures for the Elementary and Secondary School Emergency Relief (ESSER) Fund. The reduction in 21-22 is mainly a result of reducing expenses in ongoing and major maintenance account in order to avoid deficit spending in this resource.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|----------------|-----------------------------------|---------|
| Total Federal, Other State, and Other Local Revenue (Criterion 6B) | | | |
| First Prior Year (2019-20) | 142,709,938.22 | | |
| Budget Year (2020-21) | 179,432,029.71 | 25.73% | Not Met |
| 1st Subsequent Year (2021-22) | 131,745,733.64 | -26.58% | Not Met |
| 2nd Subsequent Year (2022-23) | 129,540,820.85 | -1.67% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2019-20) | 92,667,788.84 | | |
| Budget Year (2020-21) | 95,243,903.47 | 2.78% | Met |
| 1st Subsequent Year (2021-22) | 72,151,409.37 | -24.25% | Not Met |
| 2nd Subsequent Year (2022-23) | 64,144,801.04 | -11.10% | Met |

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal revenue increases in 20/21 due budgeting for the Coronavirus Aid, Relief, and Economic Security (CARES) Act which provides funding through Section 18003 of the Elementary and Secondary School Emergency Relief (ESSER) Fund, to address the impact of COVID-19 on elementary and secondary schools. It's projected to be spent in 2020-21 and therefore in 2021-22 we see a decrease in Federal revenue because of this.

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

One-time CARES act revenue of \$30 million are anticipated to be received in 20-21, but not in 21-22.

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

The reduction in 20-21 is mainly due to the elimination of a special ed equitable contribution from charter schools. Additionally most local revenue is budgeted on a cash basis and therefore is not part of the 20-21 budget or out-year budgets. The reduction in 21-22 is mainly due to the Strong Workforce pathway grant ending. Lastly, the reduction in 22-23 is mainly due to CalOptima grant ending in 21-22.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The increase in 20-21 is mainly due to the Social Studies textbook adoption (\$8 million) being deferred from 19-20 to 20-21 school year. The reduction in 21-22 is mainly attributable to a reduction in textbook adoption for Science (\$4 million) as well as an ongoing reduction of (\$9 million) in books and supplies. In 22-23 it decreases further as a result of no textbook adoption and balancing the ongoing and major maintenance account.

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

The increase in 20-21 is mainly attributed to budgeting of expenditures for the Elementary and Secondary School Emergency Relief (ESSER) Fund. The reduction in 21-22 is mainly a result of reducing expenses in ongoing and major maintenance account in order to avoid deficit spending in this resource.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 681,367,982.45 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 681,367,982.45 | 20,441,039.47 | 19,629,871.75 | Not Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Due to exclusion of Fund 01 STRS on behalf payment of \$27,038,924.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2017-18) | Second Prior Year (2018-19) | First Prior Year (2019-20) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 45,564,822.23 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 13,018,521.00 | 12,885,976.69 | 13,509,244.34 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 7,689,879.80 | 81,719,818.21 | 73,702,268.08 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 66,273,223.03 | 94,605,794.90 | 87,211,512.42 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 650,926,031.81 | 644,298,834.71 | 675,462,216.91 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 650,926,031.81 | 644,298,834.71 | 675,462,216.91 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 10.2% | 14.7% | 12.9% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 3.4% | 4.9% | 4.3% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2017-18) | (1,250,539.72) | 449,347,490.04 | 0.3% | Met |
| Second Prior Year (2018-19) | 29,655,994.11 | 431,013,525.44 | N/A | Met |
| First Prior Year (2019-20) | (3,610,652.44) | 443,327,776.16 | 0.8% | Met |
| Budget Year (2020-21) (Information only) | (3,959,379.25) | 426,089,932.96 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

| Percentage Level ¹ | | District ADA | | |
|-------------------------------|---------|--------------|---------|--|
| 1.7% | 0 | to | 300 | |
| 1.3% | 301 | to | 1,000 | |
| 1.0% | 1,001 | to | 30,000 | |
| 0.7% | 30,001 | to | 400,000 | |
| 0.3% | 400,001 | and | over | |

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2017-18) | 73,948,213.69 | 79,177,028.60 | N/A | Met |
| Second Prior Year (2018-19) | 74,321,980.35 | 76,577,931.10 | N/A | Met |
| First Prior Year (2019-20) | 95,828,703.39 | 106,233,925.21 | N/A | Met |
| Budget Year (2020-21) (Information only) | 102,623,272.77 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

| Percentage Level | District ADA | |
|-----------------------------|--------------|------------|
| 5% or \$71,000 (greater of) | 0 | to 300 |
| 4% or \$71,000 (greater of) | 301 | to 1,000 |
| 3% | 1,001 | to 30,000 |
| 2% | 30,001 | to 400,000 |
| 1% | 400,001 | and over |

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

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.) | 42,502 | 40,938 | 39,268 |
| District's Reserve Standard Percentage Level: | 2% | 2% | 2% |

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

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

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 681,367,982.45 | 612,651,644.88 | 607,158,473.77 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 681,367,982.45 | 612,651,644.88 | 607,158,473.77 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 13,627,359.65 | 12,253,032.90 | 12,143,169.48 |
| 6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. District's Reserve Standard (Greater of Line B5 or Line B6) | 13,627,359.65 | 12,253,032.90 | 12,143,169.48 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 13,627,359.65 | 12,253,032.90 | 12,143,169.48 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 78,647,258.13 | 51,128,601.76 | 1,768,522.49 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 92,274,617.78 | 63,381,634.66 | 13,911,691.97 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 13.54% | 10.35% | 2.29% |
| District's Reserve Standard (Section 10B, Line 7): | 13,627,359.65 | 12,253,032.90 | 12,143,169.48 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2019-20) | (101,545,677.03) | | | |
| Budget Year (2020-21) | (108,589,217.61) | 7,043,540.58 | 6.9% | Met |
| 1st Subsequent Year (2021-22) | (109,451,949.24) | 862,731.63 | 0.8% | Met |
| 2nd Subsequent Year (2022-23) | (113,321,053.52) | 3,869,104.28 | 3.5% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2019-20) | 0.00 | | | |
| Budget Year (2020-21) | 25,000,000.00 | 25,000,000.00 | New | Not Met |
| 1st Subsequent Year (2021-22) | 0.00 | (25,000,000.00) | -100.0% | Not Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2019-20) | 6,455,821.19 | | | |
| Budget Year (2020-21) | 5,341,512.37 | (1,114,308.82) | -17.3% | Not Met |
| 1st Subsequent Year (2021-22) | 5,461,971.39 | 120,459.02 | 2.3% | Met |
| 2nd Subsequent Year (2022-23) | 5,597,066.93 | 135,095.54 | 2.5% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

\$25M transfer in 2020-21 is a one-time transfer from the Self-Insurance Fund to support district operations. It was board approved on 3-10-2020 via resolution #19/20-3335.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

A transfer of a one-time Sprint EBS Lease revenue to Fund 17 in 2019-20 for district operating systems.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2020 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | | | | |
| Certificates of Participation | 17 | Funds 01 and 40 | Fund 56 | 62,856,840 |
| General Obligation Bonds | 27 | Fund 51 | Fund 51 | 351,541,406 |
| Supp Early Retirement Program | 3 | Fund 01 | Fund 01 | 3,063,720 |
| State School Building Loans | | | | |
| Compensated Absences | ongoing | Fund 01 | Fund 01 | 0 |

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

| | | | | |
|-------------------|---|---------|---------|--------------------|
| CTE Facilities | 0 | Fund 01 | Fund 01 | 0 |
| 2005 QZAB | 1 | Fund 56 | Fund 56 | 4,500,000 |
| Construction Loan | 6 | Fund 25 | Fund 56 | 11,400,054 |
| | | | | |
| TOTAL: | | | | 433,362,020 |

| Type of Commitment (continued) | Prior Year (2019-20) Annual Payment (P & I) | Budget Year (2020-21) Annual Payment (P & I) | 1st Subsequent Year (2021-22) Annual Payment (P & I) | 2nd Subsequent Year (2022-23) Annual Payment (P & I) |
|--|---|--|--|--|
| Capital Leases | | | | |
| Certificates of Participation | 5,110,711 | 5,192,975 | 5,274,219 | 6,231,555 |
| General Obligation Bonds | 12,580,000 | 19,940,000 | 19,360,000 | 13,730,000 |
| Supp Early Retirement Program | 1,021,240 | 1,021,240 | 1,021,240 | 1,021,240 |
| State School Building Loans | | | | |
| Compensated Absences | 3,150,221 | 0 | 0 | 0 |
| Other Long-term Commitments (continued): | | | | |
| CTE Facilities | 153,608 | 0 | 0 | 0 |
| 2005 QZAB | 230,810 | 230,810 | 230,810 | 230,810 |
| Construction Loan | 1,556,702 | 1,607,753 | 1,666,968 | 1,724,193 |
| | | | | |
| Total Annual Payments: | 23,803,292 | 27,992,778 | 27,553,237 | 22,937,798 |
| Has total annual payment increased over prior year (2019-20)? | | Yes | Yes | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

Yes

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

Medical and dental benefits are provided varying from 8 to 13 years depending on length in service, but not beyond age 65.* Requires service from 10 years for up to 8 years of coverage to 35 years for up to 13 years of coverage. Minimum age requirement is retirement under CalSTRS or CalPERS. The district contribution is 100% to cap and the cap is the lowest cost HMO. **Age 70 for those hired before 4/28/99 for certificated, 7/1/98 for classified. ***Those hired prior to a date that varies by employee group are not limited to the lowest cost HMO. All employees subject to employee contribution that varies by medical plan selected. The District will utilize the Retiree Benefit Fund (Fund 71) to pay for the retiree health benefit costs for a period of five years beginning in the 2020-21 fiscal year.

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

Pay-as-you-go

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

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 0 | 40,013,680 |

4. OPEB Liabilities

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

| |
|----------------|
| 212,510,170.00 |
| 54,264,168.00 |
| 158,246,002.00 |
| Actuarial |
| Jun 30, 2019 |

5. OPEB Contributions

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|----|--------------------------|----------------------------------|----------------------------------|
| a. | 0.00 | 0.00 | 0.00 |
| b. | 10,000,000.00 | 10,000,000.00 | 10,000,000.00 |
| c. | 12,662,837.00 | 13,307,687.00 | 14,084,903.00 |
| d. | 711 | 711 | 711 |

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

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

| |
|-----|
| Yes |
|-----|

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

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

3. Self-Insurance Liabilities

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

| |
|---------------|
| 14,087,286.00 |
| 0.00 |

4. Self-Insurance Contributions

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 5,775,000.00 | 5,775,000.00 | 5,775,000.00 |
| b. Amount contributed (funded) for self-insurance programs | 6,145,730.27 | 6,153,277.13 | 6,168,285.86 |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 2,446.6 | 2,392.6 | 2,392.6 | 2,392.6 |

Certificated (Non-management) Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

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

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

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

2020-21 negotiations have not been settled.

Negotiations Settled

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

| |
|--|
| |
|--|

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

| |
|--|
| |
| |

If Yes, date of Superintendent and CBO certification:

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

| |
|--|
| |
| |

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

| |
|--|
| |
|--|

End Date:

| |
|--|
| |
|--|

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| |
|--|
| |
|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

| | | | |
|--|--------------------------|----------------------------------|----------------------------------|
| 6. Cost of a one percent increase in salary and statutory benefits | 2,897,500 | | |
| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 29,418,241 | 31,193,085 | 33,043,676 |
| | 89.0% | 89.0% | 89.0% |
| | 0.0% | 6.0% | 6.0% |

Certificated (Non-management) Prior Year Settlements

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

| | | |
|--|--|--|
| | | |
|--|--|--|

Certificated (Non-management) Step and Column Adjustments

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 2,173,125 | 2,187,034 | 2,241,269 |
| | 0.8% | 0.8% | 0.8% |

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | No | No | No |

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 2,120.6 | 2,106.2 | 2,106.2 | 2,106.2 |

Classified (Non-management) Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

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

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

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

| |
|--|
| Classified labor groups have unsettled negotiations for 2020-21. |
|--|

Negotiations Settled

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

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of Superintendent and CBO certification:

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

| |
|--|
| |
|--|

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

| |
|--|
| |
|--|

End Date:

| |
|--|
| |
|--|

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| |
|--|
| |
|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|-----------|
| 1,256,303 |
|-----------|

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 25,909,029 | 27,472,157 | 29,101,996 |
| 80.0% | 80.0% | 80.0% |
| 0.0% | 6.0% | 6.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 314,076 | 320,049 | 328,246 |
| 0.3% | 0.3% | 0.3% |

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

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

| Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No | No | No |
| No | No | No |

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 239.6 | 237.9 | 237.9 | 237.9 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

If Yes, complete question 2.

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

| |
|--|
| Negotiations have not been settled for 2019-20 or 2020-21. |
|--|

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| |
|---------|
| 333,635 |
|---------|

4. Amount included for any tentative salary schedule increases

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| Total cost of H&W benefits | 2,932,541 | 3,109,465 | 3,293,940 |
| Percent of H&W cost paid by employer | 89.0% | 89.0% | 89.0% |
| Percent projected change in H&W cost over prior year | 0.0% | 6.0% | 6.0% |

Management/Supervisor/Confidential Step and Column Adjustments

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| Cost of step and column adjustments | 209,107 | 210,704 | 216,008 |
| Percent change in step & column over prior year | 0.8% | 0.8% | 0.8% |

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | No | No | No |
| Total cost of other benefits | 0 | 0 | 0 |
| Percent change in cost of other benefits over prior year | 0.0% | 0.0% | 0.0% |

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- | | |
|--|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | Yes |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. Is the district's financial system independent of the county office system? | Yes |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

A2. The District's Human Resources and Positions Control modules are interfaced with the County's payroll system. A3. The district experienced a loss of 1,383 students in 2019-20 and projects an additional loss of 1,310 students in 2020-21. A7. While our financial system is independent the district and county office work closely to ensure our records are in sync. A9. Superintendent, Jerry Almandarez, began January 2, 2020.

End of School District Budget Criteria and Standards Review



SANTA ANA

UNIFIED SCHOOL DISTRICT

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