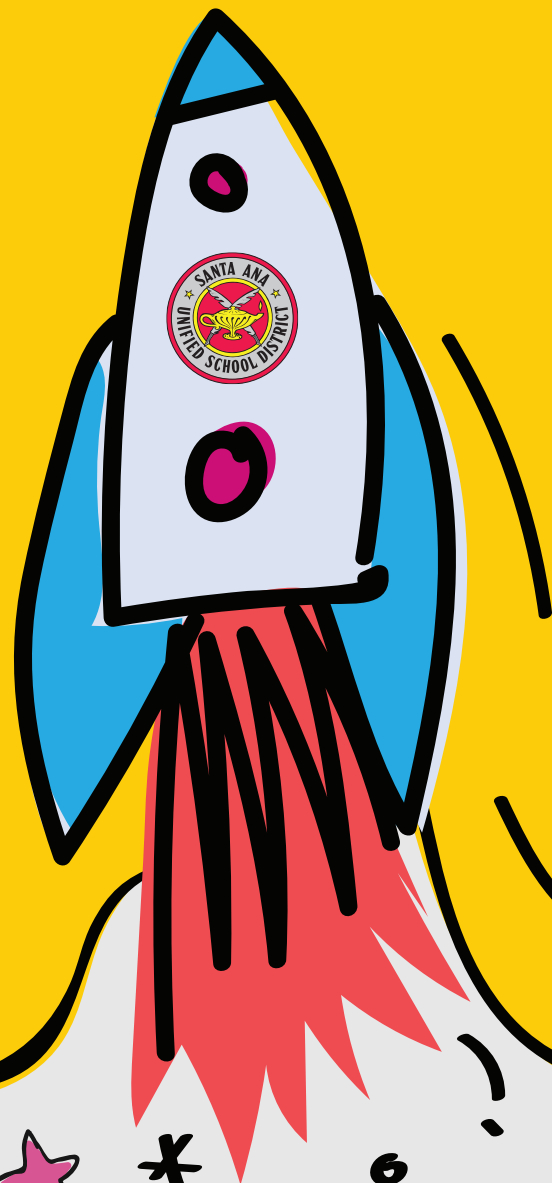




SANTA ANA
UNIFIED SCHOOL DISTRICT

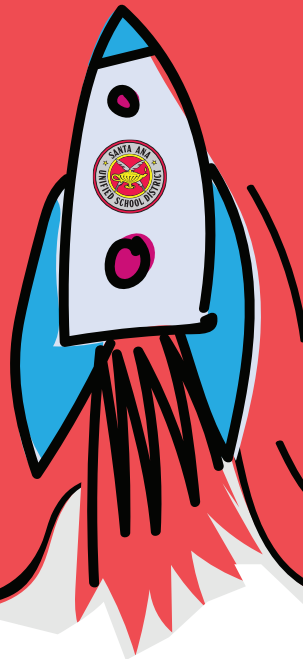
2020-21

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 sufficiently 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 California Department of Education

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

- 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.

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 ASERs 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 ASSES, and -\$0.42 million in Head Start.

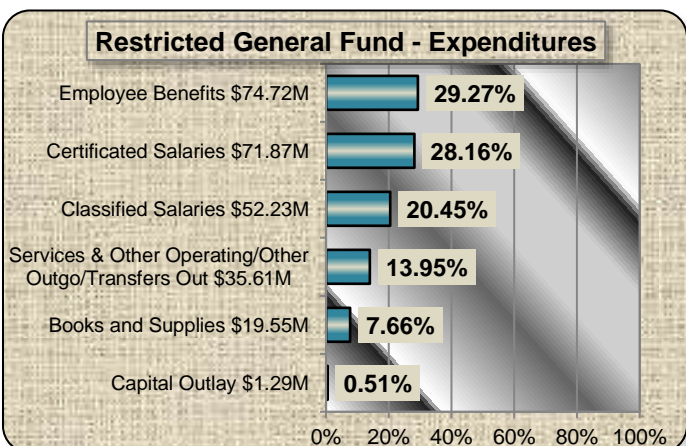
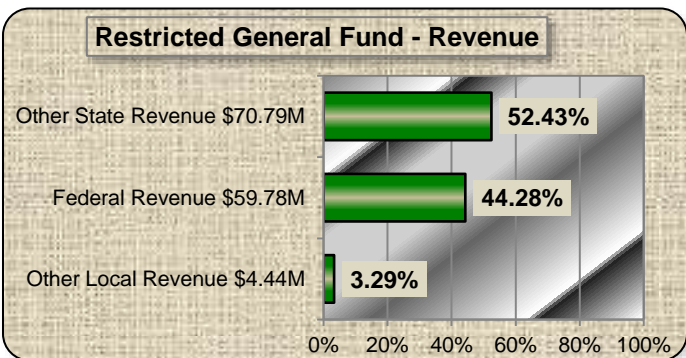
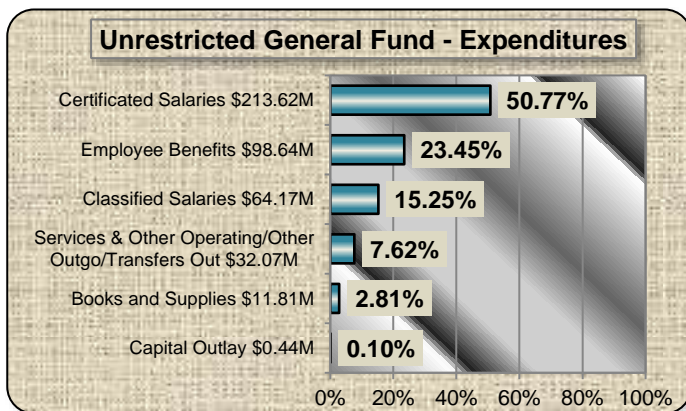
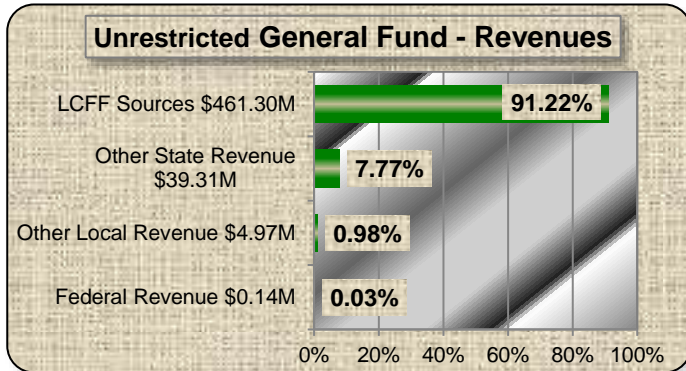
Labor Contract Negotiations: Negotiations with SAEA, CSEA, SASPOA, and CWA bargaining units for 2020-21 are ongoing.

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;

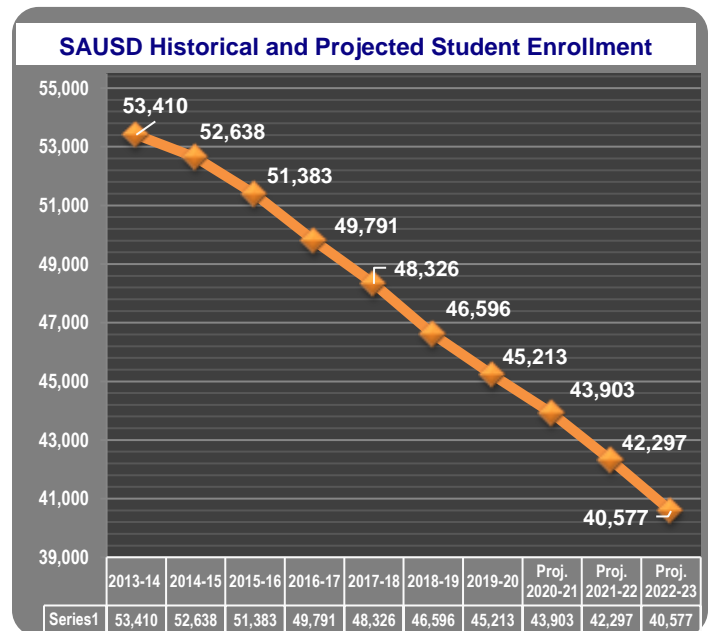
- Increase in interfund transfers of \$0.12 million for Certificate of Participation payments as well as for ALA Special Education cost;
- Increase in General Fund contribution of \$0.86 million for Special Education, MediCal, ASES, OMMA, and TIPS.

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.

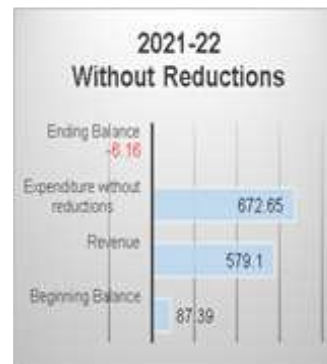


SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

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? 		X
		<ul style="list-style-type: none"> 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) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		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? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	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:

(X) 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



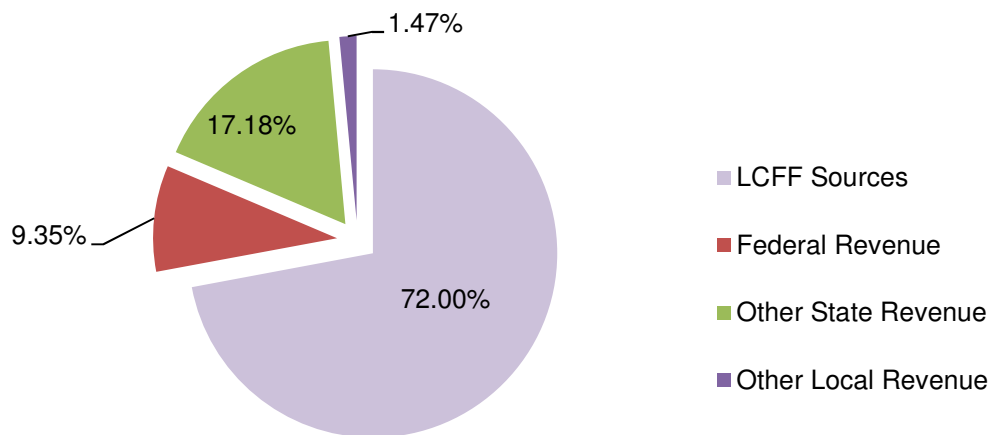
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

COMBINED GENERAL FUND (01)

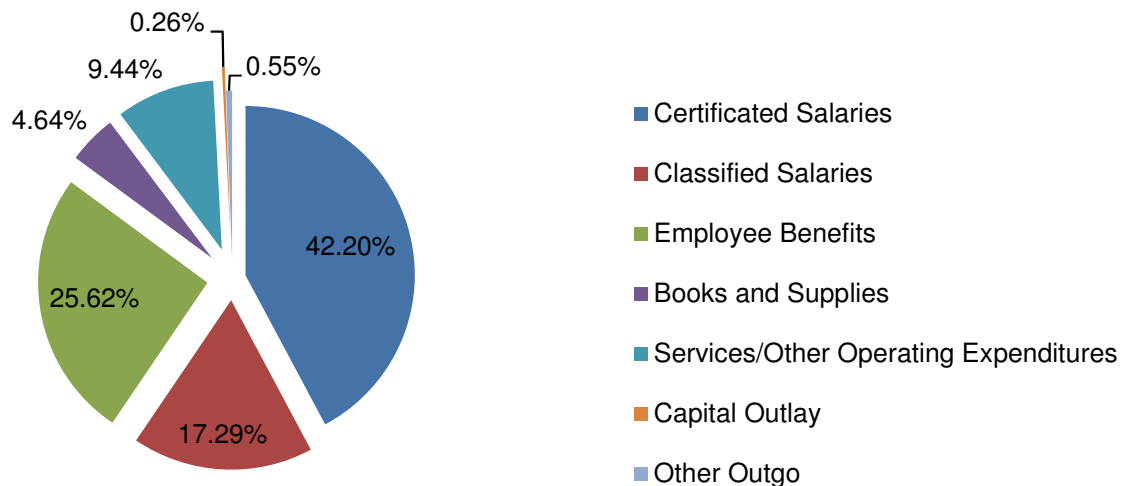
Unrestricted and Restricted



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.

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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)	(5,090,808.08)	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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,409,021.42	18,409,021.42	0.00	6,728,978.93	6,728,978.93	-63.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	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 gran	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				

			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)	
Description	Resource Codes	Object Codes							
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%

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									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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 Homeowners' Exemptions		8021	554,350.00	0.00	554,350.00	554,350.00	0.00	554,350.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	104,605,487.00	0.00	104,605,487.00	104,605,487.00	0.00	104,605,487.00	0.0%
Unsecured 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%
Prior Years' Taxes		8043	1,314,493.00	0.00	1,314,493.00	1,314,493.00	0.00	1,314,493.00	0.0%
Supplemental Taxes		8044	5,557,783.00	0.00	5,557,783.00	5,557,783.00	0.00	5,557,783.00	0.0%
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) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			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	0000	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	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(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%

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%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	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		440,645.00	440,645.00	-15.2%
All Other Federal Revenue	All Other	8290	2,177,823.86	7,415,592.15	9,593,416.01	140,000.00	22,317,398.22	22,457,398.22	134.1%
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 Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		28,559,297.00	28,559,297.00		29,129,698.00	29,129,698.00	2.0%
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%

			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)	
Description	Resource Codes	Object Codes							
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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	35,000.00	35,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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)	
Description	Resource Codes	Object Codes							
(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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	25,000,000.00	0.00	25,000,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,350,005.90	1,200,000.00	2,550,005.90	1,387,180.42	0.00	1,387,180.42	-45.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	7,808.07	0.00	7,808.07	6,000.00	0.00	6,000.00	-23.2%
Other Authorized Interfund Transfers Out		7619	3,898,007.22	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		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Contributions from Restricted Revenues		8990	13,862.28	(13,862.28)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(101,531,814.75)	101,531,814.75	0.00	(108,589,217.61)	108,589,217.61	0.00	0.0%
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%

			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)	
Description	Function Codes	Object Codes							
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%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & 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									
Revolving Cash		9711	190,000.00	0.00	190,000.00	190,000.00	0.00	190,000.00	0.0%
Stores		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	18,409,021.42	18,409,021.42	0.00	6,728,978.93	6,728,978.93	-63.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,221,760.35	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 gran	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				

			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)	
Description	Function Codes	Object Codes							
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%

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 Secti	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



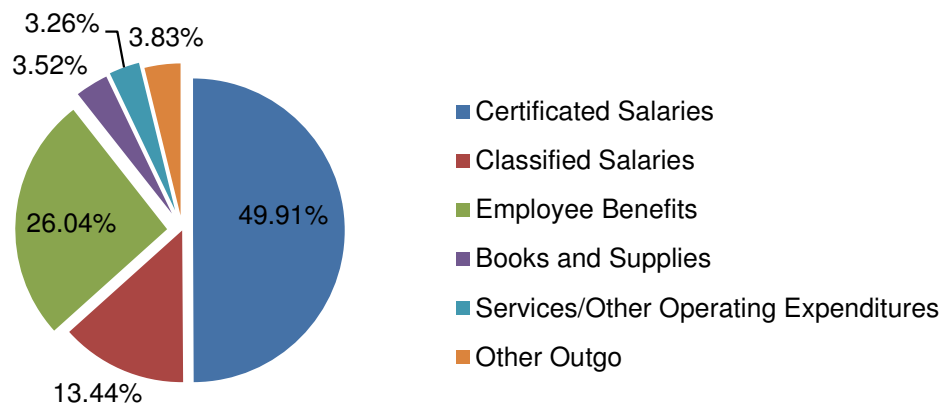
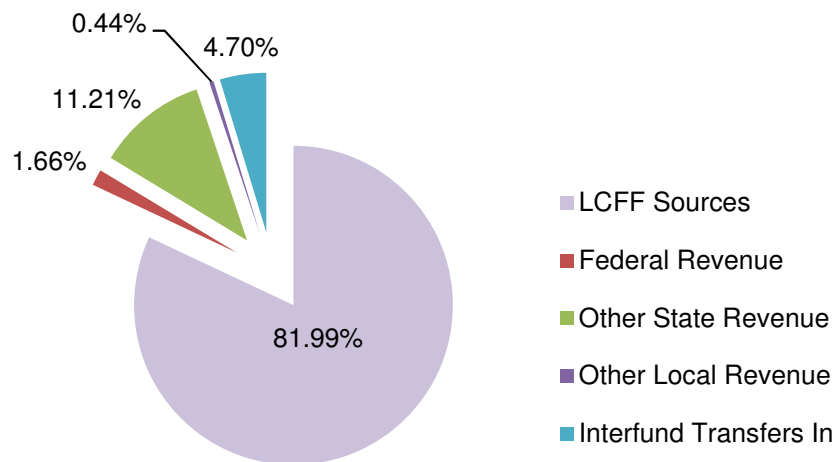
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

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		9740	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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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)			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		9740	88,766.03	106,308.03	19.8%
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	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	2020-21
		Estimated Actuals	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

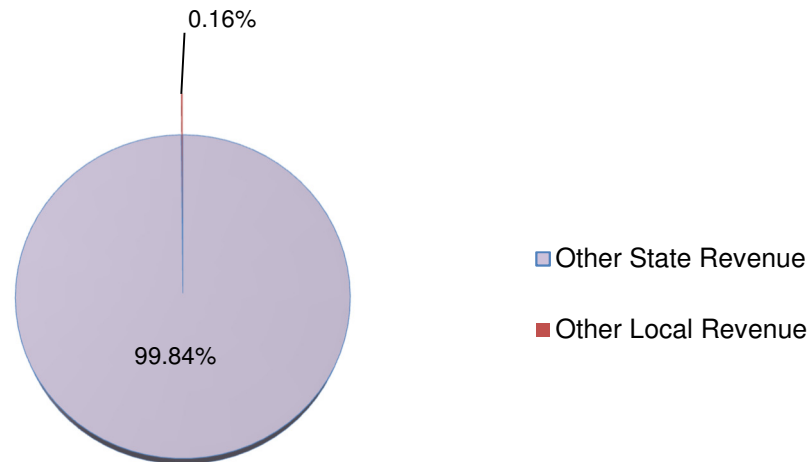


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

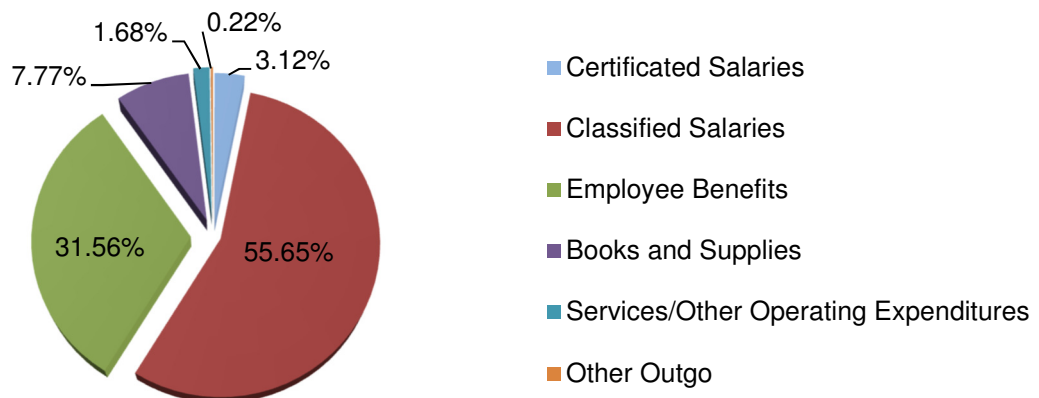
CHILD DEVELOPMENT FUND (12)



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		9740	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		9740	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	2020-21
		Estimated Actuals	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

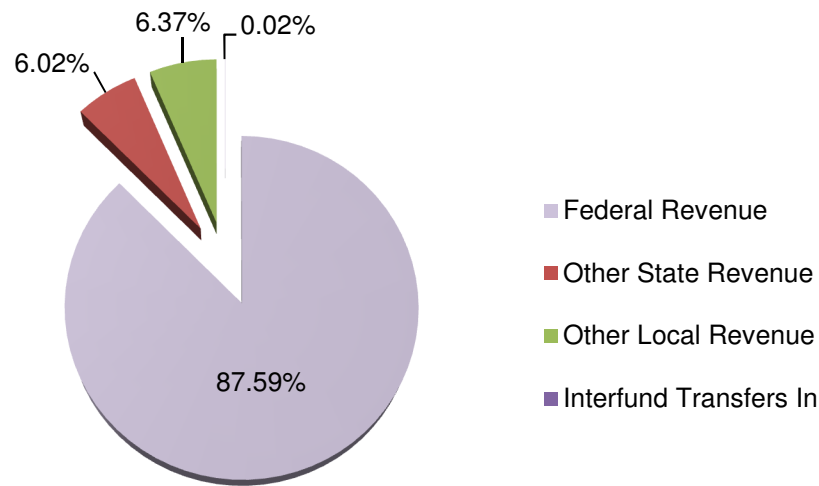


Artwork created by Santa Ana Unified School District students from Cesar Chavez Continuation High School.

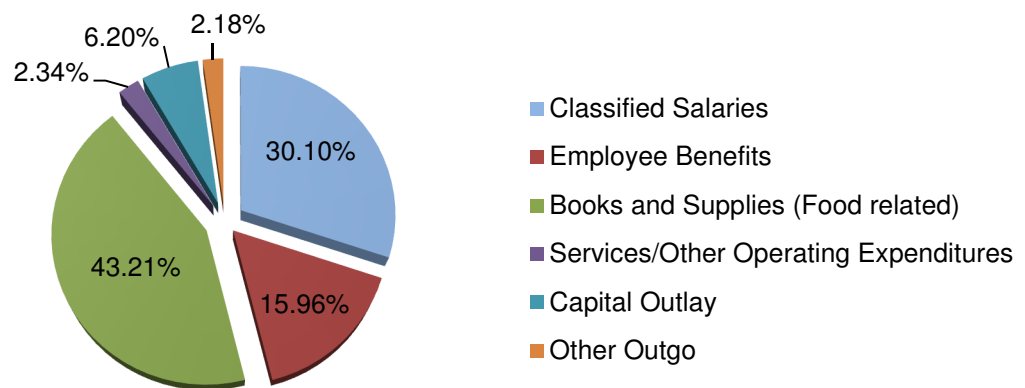
Cafeteria Special Revenue Fund (13)



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		9740	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		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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)			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		9740	12,233,993.28	7,670,670.00	-37.3%
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	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	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

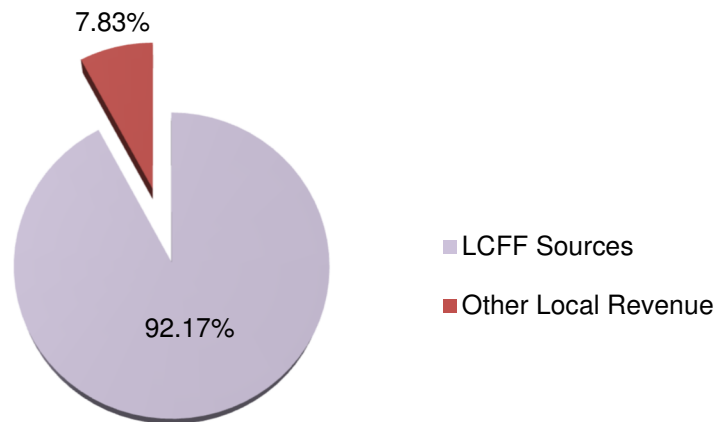


Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

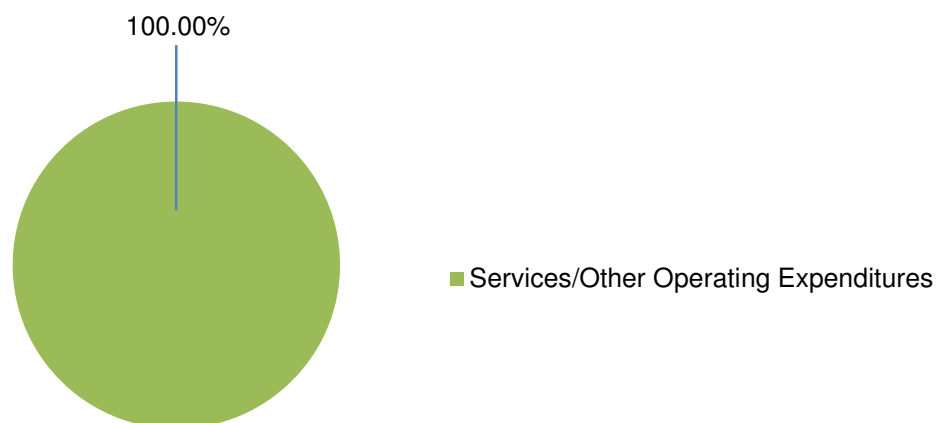
Deferred Maintenance Fund (14)



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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,481,998.52	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,481,998.52	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%

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

Special Reserve Fund for Other Than Capital Outlay Projects

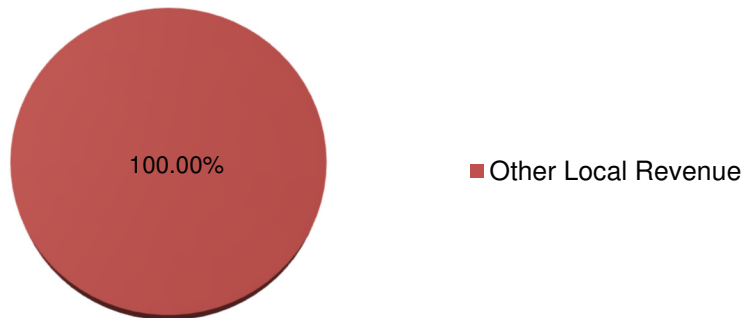


Artwork created by a Santa Ana Unified School District student at McFadden Intermediate School.

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			
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		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Special Reserve Fund for Postemployment Benefits



Artwork created by a Santa Ana Unified School District student from 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		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	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			
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		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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)			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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	326,014.75	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%

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

Building Fund



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

Building Fund (21)

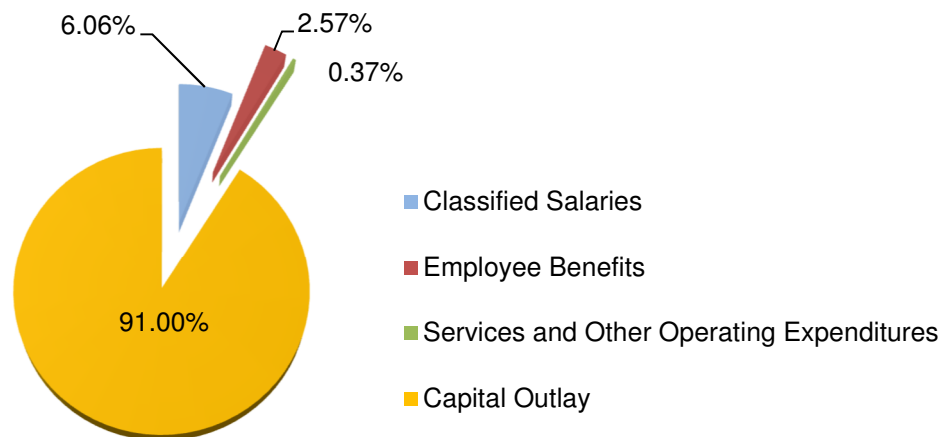


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

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		9740	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		9740	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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	43,066,920.34	31,519,756.26
Total, Restricted Balance		43,066,920.34	31,519,756.26

Capital Facilities Fund



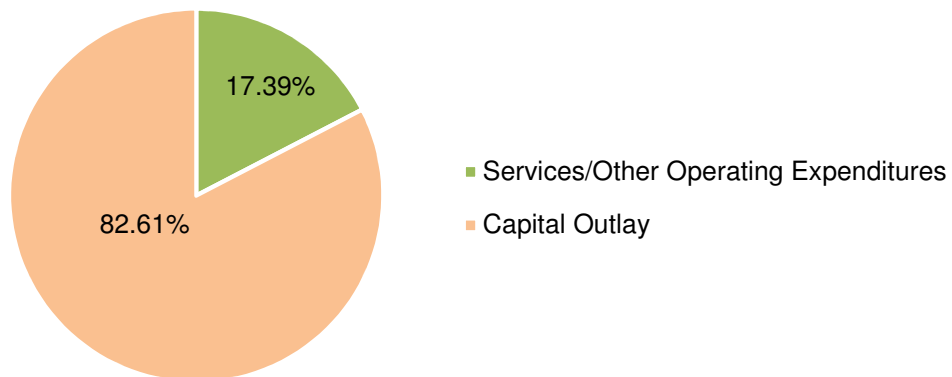
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

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		9740	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		9740	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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	7,599,083.56	9,188,558.74
Total, Restricted Balance		7,599,083.56	9,188,558.74

County School Facilities Fund



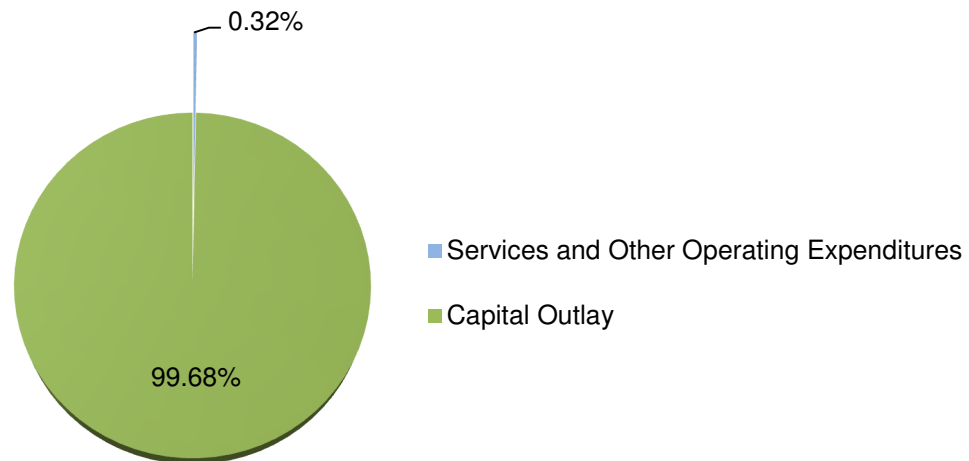
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

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			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Resource Codes	Object Codes				
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	9740		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		9740	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	2020-21
		Estimated Actuals	Budget
7710	State School Facilities Projects	3,615,375.60	1,386,869.60
Total, Restricted Balance		3,615,375.60	1,386,869.60

Special Reserve Fund for Capital Outlay Projects



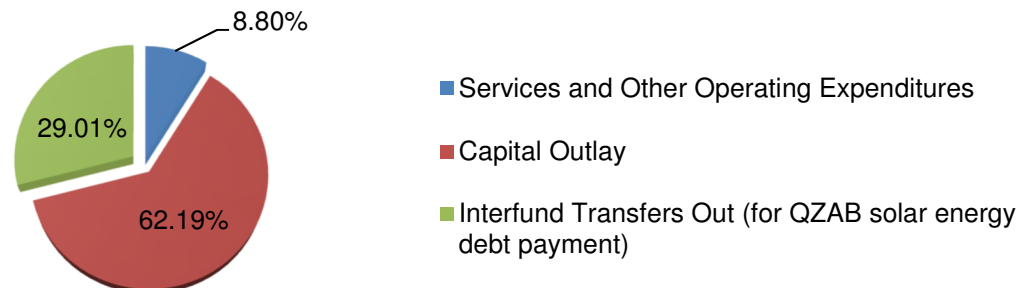
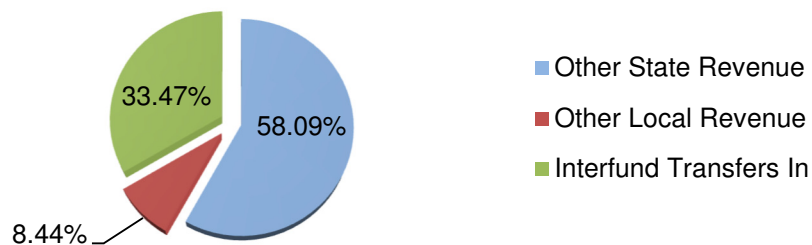
Artwork created by a Santa Ana Unified School District student from Hoover Elementary School.

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		9740	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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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)			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		9740	874,276.20	174,276.20	-80.1%
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	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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	874,276.20	174,276.20
Total, Restricted Balance		874,276.20	174,276.20

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		9740	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%

			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes			
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%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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)			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		9740	707,054.08	586,175.06	-17.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Bond Interest and Redemption Fund

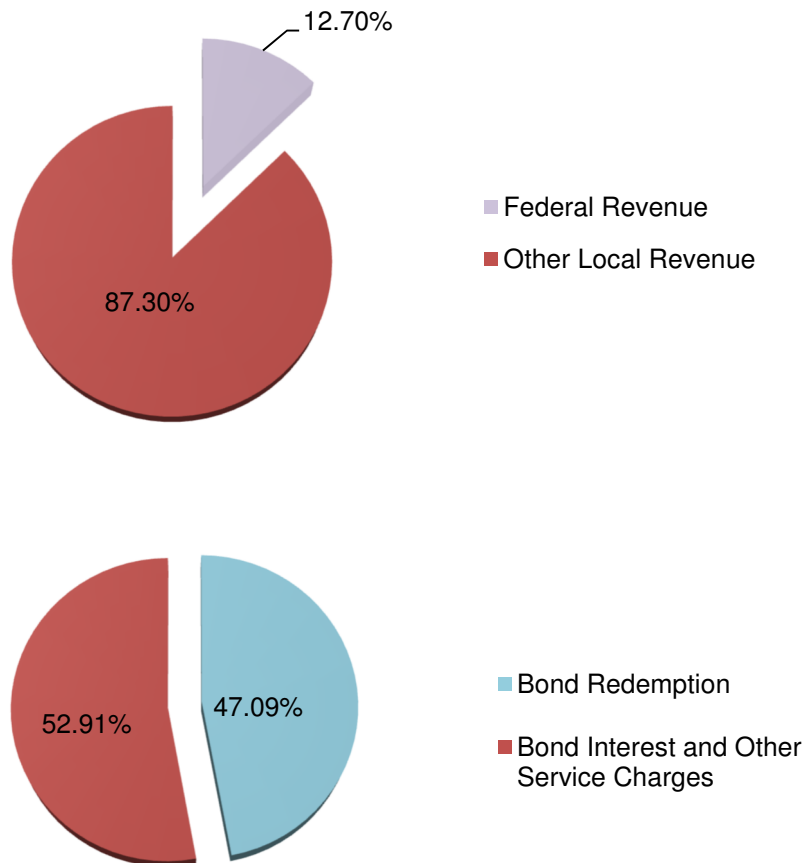


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Bond Interest and Redemption Fund (51)



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		9740	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)			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		9740	33,812,714.00	33,268,157.00	-1.6%
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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	33,812,714.00	33,268,157.00
Total, Restricted Balance		33,812,714.00	33,268,157.00

Debt Service Fund



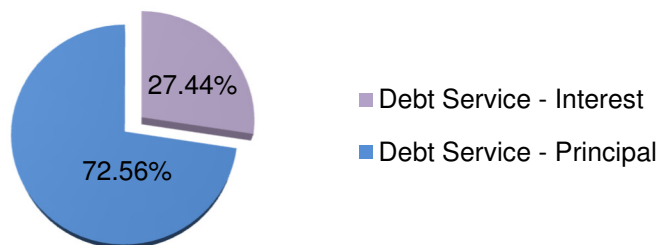
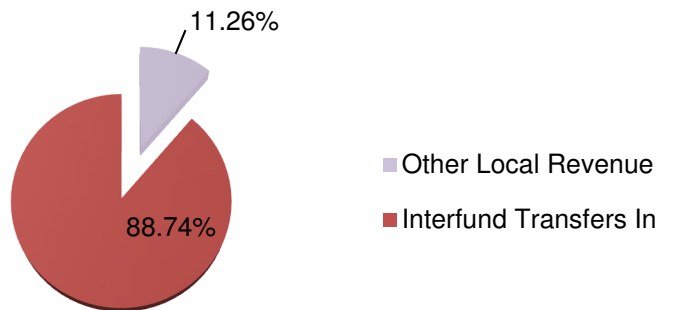
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Debt Service Fund (56)



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		9740	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		9740	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	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	4,433,044.31	4,481,044.31
Total, Restricted Balance		4,433,044.31	4,481,044.31

Self-Insurance Fund



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

Self-Insurance Fund (67)

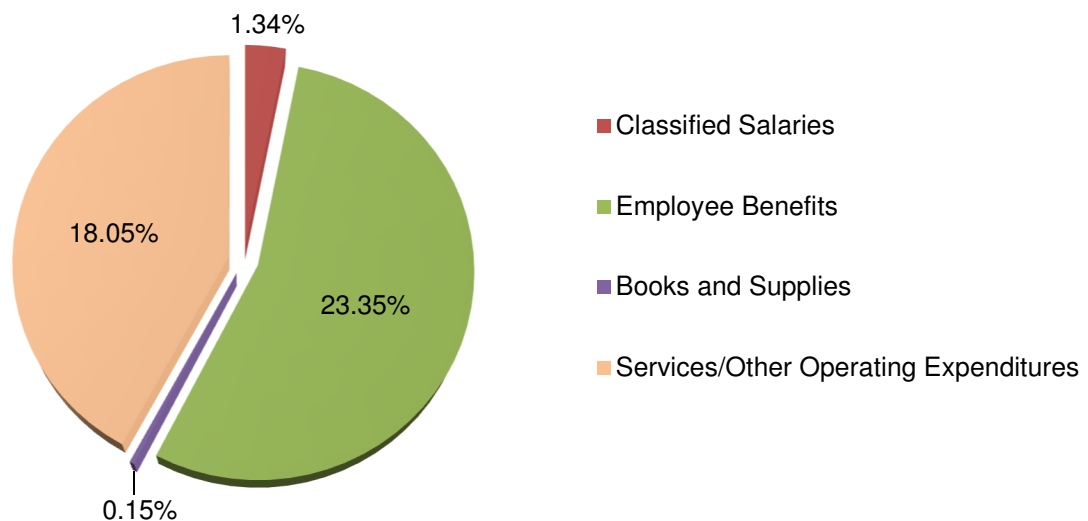


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

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	2020-21
		Estimated Actuals	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%

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

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

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)

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%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	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						
(Line D3f must agree with line D2)		6,728,978.93		5,075,414.78		5,239,136.32

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 as of 1/31/2020 for Fiscal Year 2019-2020

	Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Actuals December	Actuals January	Actuals February	Actuals March	Actuals April	Projected May	Projected June	Accruals	Total
A. BEGINNING CASH			148,818,804	140,653,838	110,824,371	117,884,798	89,856,129	90,989,211	171,338,625	130,794,379	100,780,836	104,361,177	119,438,081	101,508,290		
B. RECEIPTS																
LCFF Sources	8010-8099	518,769,941	19,986,545	14,843,149	50,898,011	23,716,378	45,549,673	96,893,063	33,572,158	21,059,795	44,874,563	57,544,215	31,961,754	30,997,991	46,872,647	518,769,941
- Principal Apportionment	8011	309,296,300	15,873,140	15,873,140	28,658,501	28,571,652	28,571,652	28,571,652	28,616,351	21,500,223	21,500,223	21,500,223	21,500,223		48,559,315	309,296,300
- EPA	8012	57,616,759	-	-	19,652,514	-	-	19,652,514	-	-	18,043,603	-	-	-	268,128	57,616,759
- Property Taxes	8021-8047	173,395,060	3,951,021	126,777,20	4,577,711	471,868	18,305,164	49,996,039	6,282,949	308,900	8,095,117	36,640,155	11,699,249	32,940,108	-	173,395,060
- Deferred Maintenance	8091	(4,000,000)	-	-	-	(4,000,000)	-	-	-	-	-	-	-	-	-	(4,000,000)
- In-lieu payments to Charter Schools	8096	(17,532,507)	162,383	(1,156,769)	(1,990,715)	(1,327,143)	(1,327,143)	(1,327,143)	(1,327,143)	(1,321,430)	(2,764,381)	(5,713)	(1,237,719)	(1,954,796)	(1,954,796)	(17,532,507)
- LCFF Sources-PY Adjustments	8019	(5,671)	-	-	-	-	-	-	-	572,101	-	(590,451)	-	12,679	-	(5,671)
Federal Revenue	8100-8299	47,417,315	35,631	4,404,873	325,209	1,512,389	2,333,343	1,210,641	6,263,928	1,180,534	9,133,736	-	0.00	3,854,789.38	15,419,158	47,417,315
Other State Revenue	8300-8599	83,715,273	1,405,274	2,273,811	4,907,354	3,817,104	4,388,955	6,689,707	2,793,494	8,939,360	5,048,496	8,629,831	2,724,883	27,924,393	4,172,611	83,715,273
- Other State Revenue		54,513,407	-	868,536	2,377,860	1,287,610	1,859,461	4,160,213	264,000	6,012,530	2,323,614	5,904,948	-	25,282,025	4,172,611	54,513,407
- SPED AB602 6500	8311	28,559,297	1,383,260	1,383,260	2,489,868	2,489,868	2,489,868	2,489,868	2,489,868	2,685,191	2,685,191	2,685,191	2,685,191	2,602,677	-	28,559,297
- SPED Early Ed Infant Preschl 6510	8311	440,622	22,015	22,015	39,626	39,626	39,626	39,626	39,626	39,692	39,692	39,692	39,692	39,692	-	440,622
- SPED AB602 PY Adj	8319	201,947	-	-	-	-	-	-	-	201,947	-	-	-	-	-	201,947
Other Local Revenue	8600-8799	11,577,351	137,986	1,522,742	532,737	1,553,558	2,043,421	1,037,006	550,739	854,150	418,142	902,919	204,242	855,263	964,445	11,577,351
Interfund Transfers/Contributions	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		661,479,879	21,565,437	23,044,575	56,663,311	30,599,429	54,315,393	105,830,416	43,180,318	32,033,839	59,474,937	68,820,047	34,890,878	63,632,437	67,428,861	661,479,879
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	274,547,550	3,434,936	23,111,774	23,793,244	24,376,925	25,049,364	631,508	48,665,660	24,322,405	24,818,856	23,885,106	24,127,003	24,364,462	3,966,308	274,547,550
Classified Salaries	2000-2999	107,475,976	(886,796)	5,510,278	8,026,445	9,371,780	9,594,441	9,446,848	18,762,080	349,998	11,065,521	9,783,097	9,505,947	9,828,875	7,117,461	107,475,976
Employee Benefits	3000-3999	178,779,589	2,427,576	9,193,974	12,866,047	13,263,849	13,381,739	8,715,262	19,962,864	11,636,825	13,828,022	13,628,734	12,986,188	40,667,658	6,220,853	178,779,589
Books and Supplies	4000-4999	25,264,205	84,785	1,385,946	1,519,060	3,978,685	2,069,973	2,515,791	1,767,133	1,468,917	863,568	909,077	1,614,538	4,252,039	2,834,693	25,264,205
Services & Other Operating	5000-5999	67,403,584	4,366,300	5,569,648	6,030,788	5,766,658	5,199,514	3,924,159	5,405,324	4,990,296	3,522,168	4,262,286	1,971,634	9,836,886	6,557,924	67,403,584
Capital Outlay	6000-6599	9,979,092	(16,394)	322,072	154,285	3,552,863	188,509	447,599	357,875	2,087,277	321,212	113,076	110,268	1,164,270	776,180	9,979,092
Other Outgo	7000-7499	5,556,400	72,836	72,836	131,104	637,193	348,582	316,004	325,249	244,969	1,024,585	331,617	839,948	605,738	605,738	5,556,400
Interfund Transfers Out	7600-7629	6,455,821	-	2,496,850	-	-	1,350,006	-	2,365,695	-	-	-	7,808	235,463	-	6,455,821
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		675,462,217	9,483,244	47,663,377	52,520,973	60,947,953	57,182,128	25,997,171	95,246,184	47,466,380	55,443,930	52,912,993	51,563,334	90,955,392	28,079,157	675,462,217
D. Balance Sheet Items		Beginning Balances														
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	995,177	(193,416)	669,731	(120,607)	(268,889)	(14,319)	(294,558)	(136,312)	(416,025)	(84,143)	(833,892)	(64,956)	-	-	-
Accounts Receivable	9200-9299	23,891,092	10,188,752	1,736,944	3,545,458	1,792,344	4,053,420	945,170	160,801	(1,314,370)	179,496	1,295,126	-	-	-	-
Due From Other Funds	9310	4,874,150	1,954,790.67	2,569,359.23	(500,000.00)	850,000.00	-	-	-	-	-	-	-	-	-	-
Stores	9320-9321	1,747,662	(111,301)	(86,617)	3,105	(19,840)	(12,629)	(121,725)	14,631	2,134	27,239	(121,385)	(33,369)	-	-	-
Prepaid Expenditures	9330	87,653	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mid Month Payroll	9360	-	(1,029,629)	(1,153,774)	(9,722)	(16,511)	(26,655)	(12,654)	(19,101)	(9,374)	(3,735)	(13,060)	(4,750)	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			10,809,196	3,735,643	2,918,234	2,337,103	3,999,817	516,233	20,018	(1,737,635)	118,857	326,788	(103,074)	-	-	-
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	33,716,747	27,757,451	559,819	145	17,248	-	64	(11,501,602)	12,843,367	569,522	1,156,939	1,154,260	-	-	-
Due to Other Funds	9610	6,610,105	3,298,903	3,311,202	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	5,075,287	-	5,075,287	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL			31,056,354	8,946,308	145	17,248	-	64	(11,501,602)	12,843,367	569,522	1,156,939	1,154,260	-	-	-
TOTAL BALANCE SHEET ITEMS			(20,247,158)	(5,210,665)	2,918,089	2,319,855	3,999,817	516,168	11,521,619	(14,581,002)	(450,665)	(830,151)	(1,257,335)	-	-	-
E. NET INCREASE/DECREASE (B-C+D)			(8,164,966)	(29,829,467)	7,060,427	(28,028,669)	1,133,082	80,349,414	(40,544,246)	(30,013,543)	3,580,341	15,076,903	(17,929,790)	(27,322,955)		
F. ENDING CASH (A+E)			140,653,838	110,824,371	117,884,798	89,856,129	90,989,211	171,338,625	130,794,379	100,780,836	104,361,177	119,438,081	101,508,290	74,185,336		

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	139,349,458	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																
LCHF	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	-	-	-	68,087,244	252,174,979
- EPA	8012	55,771,140	-	-	13,942,785	-	-	13,942,785	-	-	13,942,785	-	-	13,942,785	-	55,771,140
- Property Taxes	8021-8047	173,395,060	3,951,021	126,777	4,577,711	471,868	18,305,164	49,996,039	6,282,949	308,900	8,095,117	36,640,155	1,025,429	43,613,929	-	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)	(1,503,721)	(18,044,648)
- LCHF Sources-PY Adjustments	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	6,883,256	9,096,465	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		80,529,936	1,351,804	2,187,293	4,720,631	3,671,864	4,221,957	6,435,166	2,687,203	8,599,221	4,856,403	8,301,469	2,621,202	26,861,880	4,013,844	80,529,936
- SPED AB602 6500	8311	29,129,698	1,456,485	1,456,485	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	-	29,129,698
- SPED Early Ed Infant Preschl 6510	8311	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
- SPED AB602 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	47,938,636	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																
Certificated Salaries	1000-1999	285,494,294	3,571,894	24,033,285	24,741,926	25,348,880	26,048,131	656,688	50,606,054	25,292,186	25,808,432	24,837,452	25,088,993	25,335,921	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	12,475,803	12,861,540	12,975,854	8,450,917	19,357,365	11,283,865	13,408,601	13,215,357	12,592,301	39,434,156.57	6,032,166	173,356,980
Books and Supplies	4000-4999	31,365,621	105,261	1,720,658	1,885,920	4,939,555	2,569,881	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	5,278,348	5,715,369	5,465,053	4,927,572	3,718,920	5,122,618	4,729,296	3,337,953	4,039,362	1,868,514	9,322,404	6,214,936	63,878,282
Capital Outlay	6000-6999	1,732,300	(2,846)	55,909	26,783	616,752	32,724	77,700	62,124	362,337	55,760	19,629	88,579	202,109	134,739	1,732,300
Other Outgo	7000-7499	3,803,565	72,836	72,836	131,104	637,193	348,582	316,004	325,249	244,969	365,661	331,617	841,288	(280,208)	396,434	3,803,565
- Tuition (County Transfers)	010300-7142	1,525,061	72,836	72,836	131,104	131,104	131,104	131,104	131,104	144,774	144,774	142,095	146,113	146,113	-	1,525,061
- Tuition (Charter)	016500-7141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Tuition (SPED OCDE)	010300-7142	3,400,000	-	-	-	-	506,088	217,478	184,900	194,145	100,196	220,888	189,523	695,174	396,434	3,400,000
- Indirect Costs (Other Funds)	7350	(1,121,496)	-	-	-	-	-	-	-	-	-	-	-	(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
- QZAB Solar Energy Savings (Funct 9302)	010300-7612	1,387,180	-	-	-	-	1,387,180	-	-	-	-	-	-	-	-	1,387,180
- Alternate Income Verification for Prov 2 (F 9313)	010300-7616	6,000	-	-	-	-	-	6,000	-	-	-	-	-	-	-	6,000
- COPS 1999 (Funct 9304)	010300-7619	2,443,122	-	-	-	-	-	-	-	2,443,122	-	-	-	-	-	2,443,122
- COPS 2007 (Funct 9310)	010300-7619	1,305,650	-	1,305,650	-	-	-	-	-	-	-	-	-	-	-	1,305,650
- Fund 09 SPED (Funct 9315)	010300-7619	199,560	-	-	-	-	-	-	-	-	-	-	-	199,560	-	199,560
- Fund 09 furniture/equipment (Funct 9315)	010720-7619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		681,367,982	9,278,635	47,349,372	53,669,468	60,018,519	58,680,610	26,580,438	97,986,462	46,558,485	56,032,380	54,167,039	52,778,979	90,137,442	28,130,151	681,367,982
D. NET INCREASE/DECREASE (B-C)			33,268,680	(25,647,409)	(5,730,832)	(28,846,973)	(7,689,938)	70,019,989	(56,800,001)	(11,610,612)	6,596,754	(5,130,913)	(47,808,604)	1,005,248	62,735,188	
E. ACCRUED RECEIPTS			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	-	-	-	67,428,861
- Principal Apportionment			48,559,315	-	-	-	-	-	-	-	-	-	-	-	-	48,559,315
- EPA			268,128	-	-	-	-	-	-	-	-	-	-	-	-	268,128
- In-lieu payments to Charter Schools			(1,954,796)	-	-	-	-	-	-	-	-	-	-	-	-	(1,954,796)
- Federal			9,980,177	75,210	967,732	(228,239)	3,876,024	675,854	232,273	(605,704)	(173,733)	619,564	-	-	-	15,419,158
- State			58,061	1,016,518	1,898,252	927,046	-	-	-	(602,209)	285,014	589,929	-	-	-	4,172,611
- Local			268,854	91,934	168,131	233,346	131,110	75,299	(10,256)	(36,362)	10,256	32,133	-	-	-	964,445
F. ACCRUED DISBURSEMENTS			25,284,297	429,225	-	13,163	-	-	-	1,028,759	436,664	887,049	-	-	-	28,079,157
Certificated Salaries			3,966,308	-	-	-	-	-	-	-	-	-	-	-	-	3,966,308
Classified Salaries			7,117,461	-	-	-	-	-	-	-	-	-	-	-	-	7,117,461
Employee Benefits			6,220,853	-	-	-	-	-	-	-	-	-	-	-	-	6,220,853
Non-salary Items			7,979,676	429,225	-	13,163	-	-	-	1,028,759	436,664	887,049	-	-	-	10,774,535
E. ENDING CASH (A+D+E-F)			139,349,458	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	52,115,822	124,066,157	69,304,784	55,482,007	60,259,308	78,295,293	55,921,996		
B. RECEIPTS																
LCFF	8010-8099	447,354,339	13,954,209	10,591,749	38,233,762	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
- Principal Apportionment	8011	240,063,754	12,003,188	12,003,188	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738	21,605,738		240,063,754
- EPA	8012	54,354,118	-	-	13,588,530	-	-	13,588,530	-	-	13,588,530	-	-	-	-	54,354,118
- Property Taxes	8021-8047	173,395,060	3,951,021	126,777	4,577,711	471,868	18,305,164	49,996,039	6,282,949	308,900	8,095,117	36,640,155	1,025,429	43,613,929	-	173,395,060
- Deferred Maintenance	8091	(2,000,000)	(2,000,000)	-	-	-	-	-	-	-	-	-	-	-	-	(2,000,000)
- In-lieu payments to Charter Schools	8096	(18,458,593)	-	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(1,538,216)	(18,458,593)
- LCFF Sources-PY Adjustments	8019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	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
Other State Revenue	8300-8599	78,041,950	2,267,743	2,778,087	5,479,147	4,838,526	5,174,541	6,526,443	4,237,061	7,848,386	5,562,147	7,666,509	4,196,812	19,014,758	2,451,791	78,041,950
- Other State Revenue		49,190,383	825,727	1,336,072	2,883,519	2,242,898	2,578,913	3,930,815	1,641,433	5,252,692	2,966,454	5,070,815	1,601,118	16,408,136	2,451,791	49,190,383
- SPED AB602	8311	28,400,017	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	-	28,400,017
- SPED Early Ed Infant Preschl 6510	8311	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 AB602 PY Adj	8319	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenue	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
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		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
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	282,361,349	3,532,697	23,769,550	24,470,415	25,070,708	25,762,285	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
Classified Salaries	2000-2999	114,087,916	(941,351)	5,849,271	8,520,234	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	7,555,329	114,087,916
Employee Benefits	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	6,089,482	175,004,171
Books and Supplies	4000-4999	18,430,050	61,850	1,011,038	1,108,143	2,902,422	1,510,030	1,835,251	1,289,110	1,071,564	629,966	663,165	1,177,794	3,101,831	2,067,887	18,430,050
Services & Other Operating	5000-5999	53,721,359	3,479,987	4,439,068	4,806,601	4,596,086	4,144,067	3,127,595	4,308,100	3,977,318	2,807,204	3,397,086	1,571,412	7,840,101	5,226,734	53,721,359
Capital Outlay	6000-6999	1,739,934	(2,858)	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
Other Outgo	7000-7499	3,844,894	72,836	72,836	131,104	637,193	348,582	316,004	325,249	244,969	365,661	331,617	861,952	(259,544)	396,434	3,844,894
- Tuition (County Transfers)	010300-7142	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)	016500-7141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Tuition (SPED OCDE)	010300-7142	3,400,000	-	-	-	506,088	217,478	184,900	194,145	100,196	220,888	189,523	695,174	695,174	396,434	3,400,000
- Indirect Costs (Other Funds)	7350	(1,121,496)	-	-	-	-	-	-	-	-	-	-	-	(1,121,496)	-	(1,121,496)
Interfund Transfers Out	7600-7699	5,461,971	-	1,309,150	-	-	1,425,379	6,000	-	2,520,386	-	-	-	201,057	-	5,461,971
- QZAB Solar Energy Savings (Funct 9302)	010300-7612	1,425,379	-	-	-	-	1,425,379	-	-	-	-	-	-	-	-	1,425,379
- Alternate Income Verification for Prov 2 (F 9313)	010300-7616	6,000	-	-	-	-	-	6,000	-	-	-	-	-	-	-	6,000
- COPS 1999 (Funct 9304)	010300-7619	2,520,386	-	-	-	-	-	-	-	2,520,386	-	-	-	-	-	2,520,386
- COPS 2007 (Funct 9310)	010300-7619	1,309,150	-	1,309,150	-	-	-	-	-	-	-	-	-	-	-	1,309,150
- Fund 09 SPED (Funct 9315)	010300-7619	201,057	-	-	-	-	-	-	-	-	-	-	-	201,057	-	201,057
- Fund 09 furniture/equipment (Funct 9315)	010720-7619	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments		(42,000,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	-	(42,000,000)
TOTAL DISBURSEMENTS		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	47,816,505	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	(55,046,532)	(11,468,396)	5,130,350	17,504,621	(22,373,297)	17,699,302		
E. ACCRUED RECEIPTS			79,468,965	1,147,640	3,185,583	793,139	5,004,366	915,245	285,159	(1,374,234)	62,981	1,376,496	-	-		90,865,340
- Principal Apportionment			68,087,244	-	-	-	-	-	-	-	-	-	-	-	-	68,087,244
- EPA			-	-	-	-	-	-	-	-	-	-	-	-	-	-
- In-lieu payments to Charter Schools			(1,503,721)	-	-	-	-	-	-	-	-	-	-	-	-	(1,503,721)
- Federal			12,610,944	95,035	1,222,826	(288,403)	4,897,741	854,008	293,500	(765,367)	(219,529)	782,881	-	-	-	19,483,636
- State			55,852	977,839	1,626,024	891,772	-	-	-	(579,295)	274,169	567,483	-	-	-	4,013,844
- Local			218,646	74,785	136,733	189,769	106,626	61,237	(8,341)	(29,572)	8,341	26,132	-	-	-	784,336
F. ACCRUED DISBURSEMENTS			25,467,361	408,942	-	12,541	-	-	-	980,146	416,030	845,132	-	-		28,130,151
Certificated Salaries			4,124,452	-	-	-	-	-	-	-	-	-	-	-	-	4,124,452
Classified Salaries			7,708,141	-	-	-	-	-	-	-	-	-	-	-	-	7,708,141
Employee Benefits			6,032,166	-	-	-	-	-	-	-	-	-	-	-	-	6,032,166
Non-salary items			7,602,601	408,942	-	12,541	-	-	-	980,146	416,030	845,132	-	-	-	10,265,392
E. ENDING CASH (A+D+E-F)			100,442,002	77,868,530	77,318,190	52,821,397	52,115,822	124,066,157	69,304,784	55,482,007	60,259,308	78,295,293	55,921,996	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							0.00	0.00
Fund Reconciliation								
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

July 1 Budget
2020-21 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	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				1,607,752.82		
Other Sources/Uses Detail					0.00			
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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	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 -.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): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	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:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
X	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 (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
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):

No

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: 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.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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)
0.00	0.00	0.00
10,000,000.00	10,000,000.00	10,000,000.00
12,662,837.00	13,307,687.00	14,084,903.00
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)
5,775,000.00	5,775,000.00	5,775,000.00
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

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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?

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Budget Year (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		
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--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (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)

- 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)
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)

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)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,932,541	3,109,465	3,293,940
89.0%	89.0%	89.0%
0.0%	6.0%	6.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
209,107	210,704	216,008
0.8%	0.8%	0.8%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Not Applicable

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?

No

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 Almendarez, began January 2, 2020.

End of School District Budget Criteria and Standards Review



SANTA ANA

UNIFIED SCHOOL DISTRICT

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