



Santa Ana Unified School District



2016 - 2017

# SAUSD BUDGET





# Santa Ana Unified School District

## Board of Education



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**Current Term: 2014-2018**



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**Current Term: 2012-2016**



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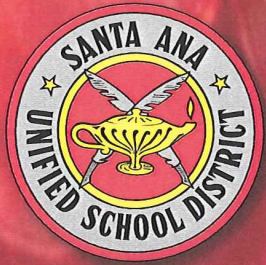
**Current Term: 2012-2016**



**Cecilia "Ceci" Iglesias**

**Member**

**Current Term: 2012-2016**



## *Our Success, Our Passion*

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

**S**uccess

**A**chievement

**U**nited

**S**ervice

**D**edication

### **Vision Statement**

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

### **Mission Statement**

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

**Santa Ana Unified School District**



## Deputy Superintendent, Operations/CBO 2016 Adopted Budget Message



The district's revenue projections are reflective of the K-12 revenues contained in the May Revision of the Governor's 2016 Budget Proposal as well as the projected student enrollment for the 2016-17 school year.

Though the overall State income and corporate tax receipts have decreased by \$0.4 billion in state revenues below January estimates, The May Revision proposes K-14 schools receive an additional \$0.29 billion of this new state general fund revenue. This is largely a function of local property tax receipts coming in over estimates, all of which offsets the State's Prop 98 contribution. Based on the Local Control Funding Formula, the state's K-12 Revenue Allocation formula, and the current Department of Finance revenue assumptions, the following factors were used to build our 2016-17 Adopted Budget.

### Major State Budget May Revision - K-12 Adjustments

- COLA is presented in the Governor's May Revision proposal and for 2016-17 the rate used to calculate LCFF funding is decreased from 0.47% to **0%**.
- State Aid is increased by \$0.15 billion for the Local Control Funding Formula (**LCFF**) bringing the total increase for 2016-17 to \$2.98 billion (approximately \$520 per ADA). This provides funding to close the funding gap by **54.84 percent** to full LCFF implementation.
- \$1.4 billion in unrestricted **one-time unfunded mandate reimbursements** funding is proposed. It is again intended to exhaust a portion of the state's wall of debt. If ultimately included in the state's enacted budget, SAUSD will incorporate into its next budget update.

### District Projections

Santa Ana Unified forecasts an increase in overall on-going funding in the adoption budget primarily due to increases in State revenue, despite our current declining enrollment projections. The adoption budget does not include proposed one-time funds. Once the State budget negotiations are complete, one-time funds will be included in the next budget update. The 2016-17 adopted budget projects an unrestricted ending fund balance of \$66.1 million.

### SAUSD Long-range Planning

This budget is a numerical depiction of the Santa Ana Unified School District's academic program and strategic Local Control Accountability Plan goals as well as fiscal solvency. Our three LCAP goals, formed through our LCAP stakeholder input, include 1) Instruction, 2) Enrichment, 3) School climate and safety. Long-range external pressures that will result in increased costs to the district and that the district continues to monitor and plan for are the Other Post Employment Benefit Obligations (OPEB), the annual monitoring of the Federal Affordable Care Act (ACA) technology refresh, increases in the district's contribution to employee health & welfare insurance benefits, as well as increases in the district's State employee retirement contribution (STRS and PERS).

While the district has demonstrated the ability to manage these and other costs through the 2018-19 school year, we continue to forecast and monitor projected changes in future years. This will help us to ensure ongoing fiscal solvency as we maintain the district's basic levels of operations. Ultimately, budget and programmatic priorities for new or redirected dollars are determined by the Board of Education with considerable input by our community stakeholders through the LCAP process.

This budget is being adopted according to statute, prior to June 30, 2016. Therefore once the State Budget is adopted, a revision of this budget including revenue assumptions will be presented in accordance with State and County Office of Education guidance.

*Stefanie P. Phillips, Ed.D., Deputy Superintendent, Operations/CBO*



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# Introduction and Overview



# 2016-17 BUDGET



JULY 2016

The District develops the budget for 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.

## 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 are as follows:

### Revenue Adjustments:

- Increase in LCFF funding and approximately \$27.8 million:
  - The unduplicated pupil count of 94.24% (students who qualify for free or reduced price meals, English learners, and/or Foster Youth) and the State LCFF gap funding rate of 54.84% resulting in an increase in revenue of approximately \$30.9 million; and
  - Reduction in COLA rate from 1.02% to 0% resulting in a decrease in revenue of approximately \$3.1 million.
- Reduction in Federal funding including Title I, Title I School Improvement Grant of approximately \$3.8 million;
- Deferral of Medical Administrative Activities (MAA) program resulting in an increase in District's contribution of approximately \$0.7 million;
- Removal of one-time discretionary funds of approximately \$27 million;
- Reduction in E-Rate and ROP revenue of approximately \$6.9 million and \$0.8 million, respectively.

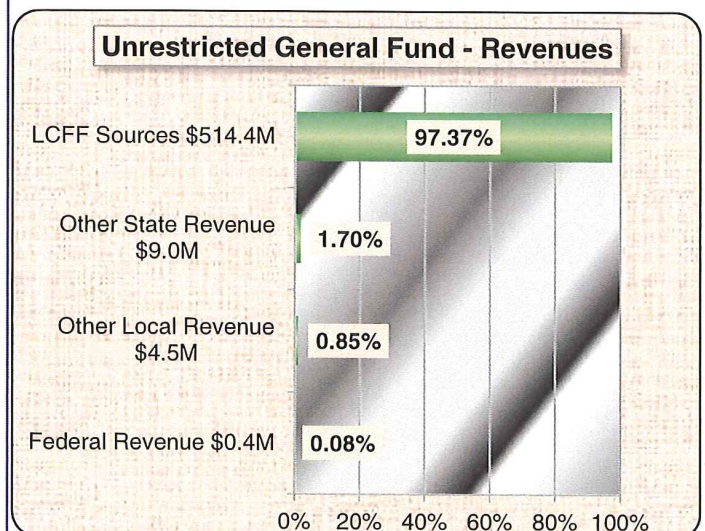
### Expense Adjustments:

- Decrease in staffing allocation due to declining enrollment of approximately \$7.2 million;
- Increase in non-management certificated salary of approximately \$2.3 million due to a raise of 1% based on 2014-15 salary schedules;
- Increase in employee benefits mainly due to an increase of approximately of \$9.8 million in STRS/PERS rates;
- Removal of one-time expenditures as well as a reduction in E-Rate infrastructure funding;
- Removal of carryover, however, it will be budgeted when the actual amounts are known.
- Removal of interfund transfer of approximately \$12 million to Special Reserve Fund for Postemployment Benefits;
- Removal of interfund transfer of approximately \$1.5 million to Special Reserve Fund for Capital Outlay Projects for the remodeling of Santa Ana High School kitchen project.

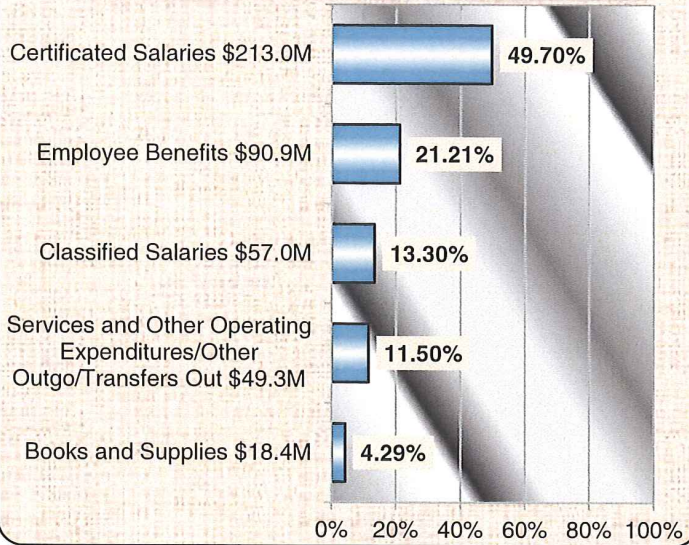
Labor Contract Negotiations: The Tentative Agreement with SAEA is pending Board approval on June 28<sup>th</sup>, 2016.

## July 1 Budget Data

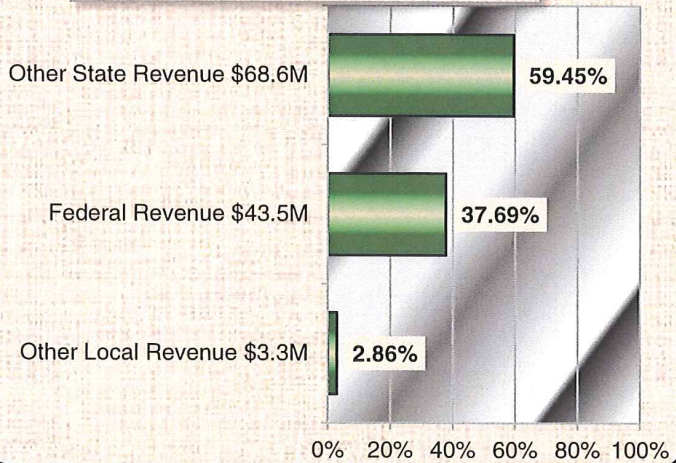
To represent the District's budget in a more readable format, the following bar charts identify and allocate the various elements and proportions of the 2016-17 budgets for the unrestricted and restricted general funds. (i.e. the General Fund or Fund 01).



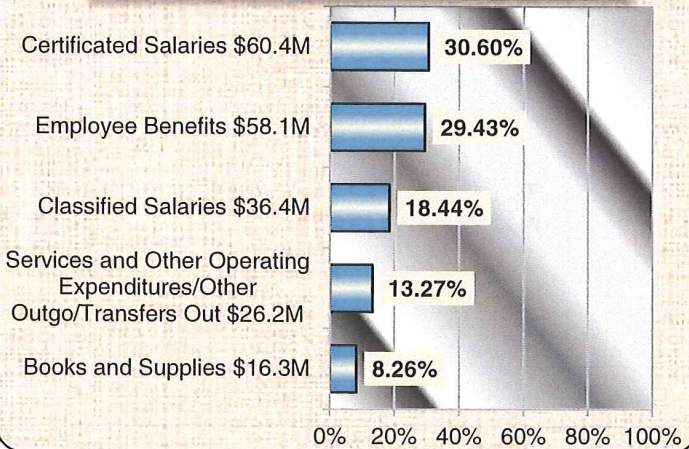
### Unrestricted General Fund - Expenditures



### Restricted General Fund - Revenue



### Restricted General Fund - Expenditures



## 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 see a summary of the District budget for these 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 (\$s in millions)	Total Budget Expenditures Incl. Other Financing Sources/Uses
01	General Fund, Unrestricted & Restricted	\$632.9
09	Charter Schools Special Revenue Fund	1.8
12	Child Development Fund	3.7
13	Cafeteria Fund	39.0
14	Deferred Maintenance Fund	4.1
17	Special Reserve for Other Than Capital Outlay Projects	0.0
20	Special Reserve for Postemployment Benefits	0.0
21	Building Fund	0.5
25	Capital Facilities Fund	5.2
35	County School Facilities Fund	0.0
40	Special Reserve Fund for Capital Outlay	2.7
49	Capital Project Fund for Blended Component Units	0.0
51	Bond Interest & Redemption Fund	19.6
56	Debt Service Fund	6.8
67	Self-Insurance Fund	19.5
	<b>Total</b>	<b>\$735.8</b>

## 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 \$13.0 million. While \$13.0 million is a significant amount, the reserve is less than two weeks payroll, with monthly payroll approximately \$31 million.

The multiyear projections were adjusted, beginning in 2017-18 to account for:

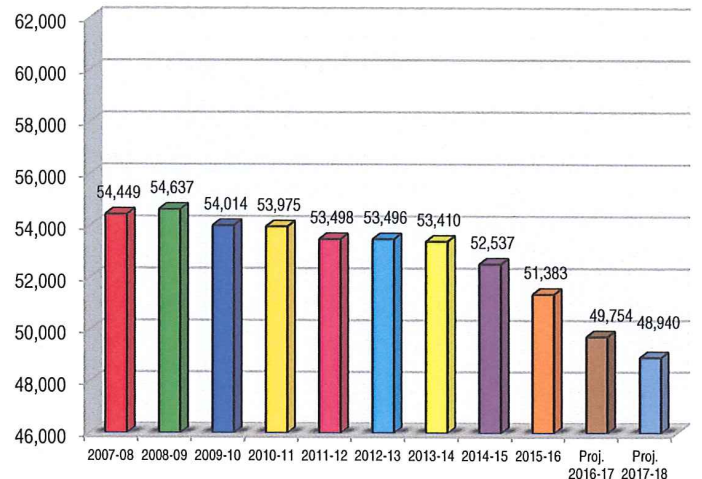
- The elimination of Regional Occupation Program funding (\$0.1 million);
- The impact on projected declining enrollment of 814 from 2016-17 (approximately \$8 million) as the District receives funding based upon the higher of the current or previous year ADA;
- A reduction in certificated staffing due to a projected loss of 814 enrollment resulting in a reduction in certificated expenditures of approximately \$2.3 million;
- The projected step/column salary increases of approximately \$1.2 million and \$0.14 million for certificated and classified salaries, respectively;
- The projected increase of approximately \$8.9 million in STRS/PERS and Health benefits costs;
- The elimination of one-time discretionary allocation of approximately \$2.5 million;
- The elimination of E-Rate infrastructure funding of approximately \$2.4 million and \$3.8 million in revenue and expenditures, respectively;
- The removal of one-time PARS implementation of approximately \$4.8 million;
- The elimination of approximately \$0.5 million in interfund transfers to Cafeteria funds as the last payment will be made in 2016-17.

The District uses the estimated gap funding rates of 46.63% and 37.735% and COLA of 1.11% and 2.42% for 2017-18 and 2018-19, respectively. Revenue remains relatively flat for 2017-18 and a projected increase of approximately \$3.6 million for 2018-19 from 2016-17.

The State funds districts based on students who attend school.

- **Student Enrollment.** The District has experienced enrollment loss in 14 of the last 15 years. The District anticipates losing 814 students in 2017-18 and additional 408 loss in 2018-19. The projected decline in student enrollment is incorporated in revenue projections for the July 1 Budget.

SAUSD Historical & Projected Student Enrollment



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

COMBINED GENERAL FUND			
(\$s in Millions)	2016-17	2017-18	2018-19
<b>Beginning Fund Balance</b>	\$66.1	\$76.9	\$88.7
Revenues	\$643.7	\$638.5	\$641.6
Expenditures	\$632.9	\$626.7	\$635.5
<b>Net Increase/(Decrease)</b>	\$10.8	\$11.8	\$6.1
<b>Projected Ending Fund Balance</b>	\$76.9	\$88.7	\$94.8
<b>Components of Projected Ending Fund Balance</b>			
Stabilization Arrangements	\$7.5	\$7.5	\$7.5
Revolving Cash/Stores	\$1.2	\$1.2	\$1.2
Other Designations	\$44.7	\$57.3	\$63.6
Restricted Reserves	\$10.8	\$10.2	\$9.8
Unrestricted Reserve	\$12.7	\$12.5	\$12.7
<b>Unrestricted Reserve %</b>	<b>2.0%</b>	<b>2.0%</b>	<b>2.0%</b>
Undesignated/Unappropriated	\$0.0	\$0.0	\$0.0

### Cash Flow Considerations

The District projects a positive cash flow for 2016-17, 2017-18, and 2018-19 without any borrowing. The District continues to diligently monitor its cash flow situation.

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



ANNUAL BUDGET REPORT:  
July 1, 2016 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 02, 2016

Place: 1601 E. Chestnut Ave., Santa Ana

Date: June 07, 2016

Time: \_\_\_\_\_

Adoption Date: June 28, 2016

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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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)	Projected change in LCFF 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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2015-16) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• 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	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	<b>Jun 28, 2016</b>	
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, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ <u>12,881,374.00</u>
Less: Amount of total liabilities reserved in budget:	\$ <u>12,881,374.00</u>
Estimated accrued but unfunded liabilities:	\$ <u>0.00</u>

(  ) 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 28, 2016

For additional information on this certification, please contact:

Name: Camille Boden

Title: Executive Director, Risk Management

Telephone: (714) 558-5856

E-mail: camille.boden@sausd.us



# Operating Funds

Unrestricted and Restricted



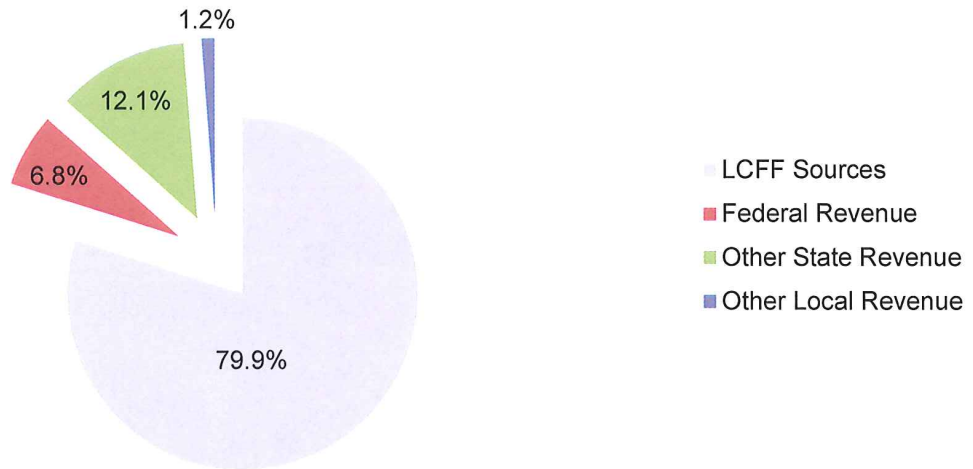
*Artwork created by the Santa Ana Unified School District, Davis Elementary School Students.*

# COMBINED GENERAL FUND (01)

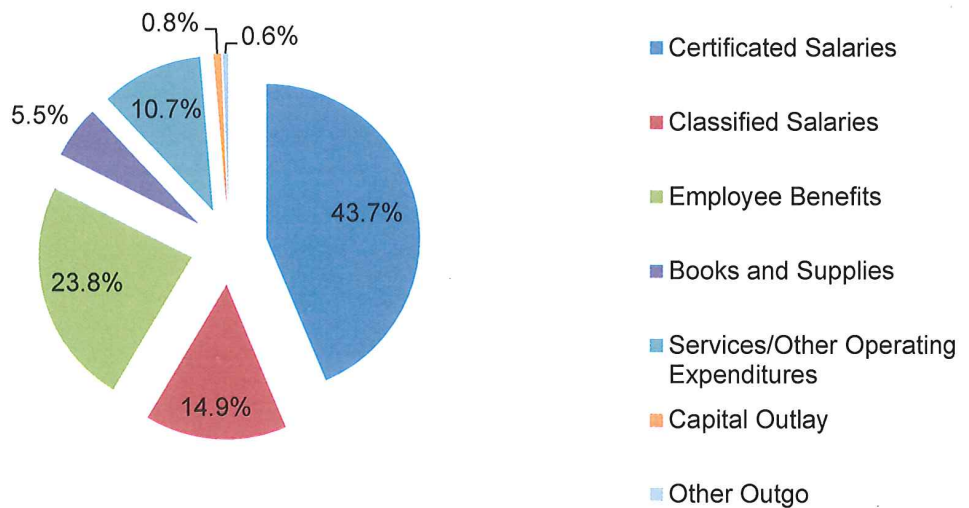
## Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from the State (79.9%). Total projected revenue is \$643.7 million.



The combined General Fund is used to account for financial activities except those that are required to be accounted for in another fund. Employees' salaries and benefits represent the largest expenditures (82.4%). Total projected expenditure is \$631.8 million. In addition, the District pays through interfund transfers to other funds in a total of approximately \$6.8 million for COPS, QZAB, ALA charter school (Special Education revenue) and cafeteria debt payments as well as Health & Welfare consultants.



The District relies heavily on State revenue to run its daily operations in educating our students. The district projects to have a positive fund balance of approximately \$76.9 million which includes approximately \$10.8 million in restricted fund balance.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	488,089,945.00	0.00	488,089,945.00	514,365,661.67	0.00	514,365,661.67	5.4%
2) Federal Revenue		8100-8299	1,119,729.17	55,523,837.20	56,643,566.37	414,766.00	43,548,153.93	43,962,919.93	-22.4%
3) Other State Revenue		8300-8599	36,427,677.03	67,897,185.77	104,324,862.80	9,002,367.00	68,622,299.44	77,624,666.44	-25.6%
4) Other Local Revenue		8600-8799	12,486,130.43	3,069,230.43	15,555,360.86	4,476,537.39	3,255,397.00	7,731,934.39	-50.3%
5) TOTAL REVENUES			538,123,481.63	126,490,253.40	664,613,735.03	528,259,332.06	115,425,850.37	643,685,182.43	-3.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	216,967,479.49	64,104,237.03	281,071,716.52	212,955,922.87	60,391,162.86	273,347,085.73	-2.7%
2) Classified Salaries		2000-2999	53,610,252.24	36,857,511.79	90,467,764.03	56,999,173.03	36,378,490.52	93,377,663.55	3.2%
3) Employee Benefits		3000-3999	84,061,198.02	50,764,680.11	134,825,878.13	90,897,026.65	58,140,118.64	149,037,145.29	10.5%
4) Books and Supplies		4000-4999	18,403,525.21	17,337,497.25	35,741,022.46	18,435,619.52	16,268,780.97	34,704,400.49	-2.9%
5) Services and Other Operating Expenditures		5000-5999	54,290,051.61	23,787,185.91	78,077,237.52	51,700,905.57	15,363,999.72	67,064,905.29	-14.1%
6) Capital Outlay		6000-6999	2,329,829.50	3,309,703.87	5,639,533.37	654,231.89	4,302,594.67	4,956,826.56	-12.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,442,747.00	2,853,293.00	5,296,040.00	2,666,922.00	2,925,537.00	5,592,459.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,383,259.16)	4,523,701.16	(1,859,558.00)	(5,671,015.24)	3,662,081.36	(2,018,933.88)	8.6%
9) TOTAL EXPENDITURES			425,721,823.91	203,537,810.12	629,259,634.03	428,638,786.29	197,422,765.74	626,061,552.03	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			112,401,657.72	(77,047,556.72)	35,354,101.00	99,620,545.77	(81,996,915.37)	17,623,630.40	-50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,034.94	0.00	1,034.94	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	19,605,965.73	0.00	19,605,965.73	6,828,415.93	0.00	6,828,415.93	-65.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(78,024,872.88)	78,024,872.88	0.00	(81,820,349.75)	81,820,349.75	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(97,629,803.67)	78,024,872.88	(19,604,930.79)	(88,648,765.68)	81,820,349.75	(6,828,415.93)	-65.2%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,771,854.05	977,316.16	15,749,170.21	10,971,780.09	(176,565.62)	10,795,214.47	-31.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
e) Adjusted Beginning Balance (F1c + F1d)			55,104,038.43	10,965,643.20	66,069,681.63	66,075,818.52	10,789,077.58	76,864,896.10	16.3%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Revolving Cash		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	10,965,643.20	10,965,643.20	0.00	10,789,077.58	10,789,077.58	-1.6%
b) Restricted		9750	7,547,581.70	0.00	7,547,581.70	7,547,581.70	0.00	7,547,581.70	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments									
d) Assigned									
Other Assignments		9780	33,409,144.73	0.00	33,409,144.73	44,700,437.46	0.00	44,700,437.46	33.8%
0032 Civic Center	0000	9780				43,680.01		43,680.01	
0033 Godinez Rental	0000	9780				20,248.38		20,248.38	
0308 QZAB Solar Energy	0000	9780				2,072,197.05		2,072,197.05	
0703 LIFI contract	0000	9780				350,000.00		350,000.00	
0720 15-16 One-time Discretionary Fun	0000	9780				6,553,106.29		6,553,106.29	
0720 SAEA 1% one-time off schedule p	0000	9780				2,816,584.20		2,816,584.20	
0000 SAEA 1% Ongoing Salary Raise	0000	9780				2,816,584.20		2,816,584.20	
0803 Instructional Materials	0000	9780				3,089,074.19		3,089,074.19	
0000 Declining Enrollment	0000	9780				26,938,963.14		26,938,963.14	
0032 Civic Center	0000	9780	43,680.01		43,680.01				
0033 Godinez Rental	0000	9780	20,248.38		20,248.38				
0308 QZAB Solar Energy	0000	9780	1,306,066.06		1,306,066.06				
0720 15-16 One-time Discretionary Fun	0000	9780	11,857,490.49		11,857,490.49				
0803 Instructional Materials	0000	9780	2,739,074.19		2,739,074.19				



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
0000 Declining Enrollment	0000	9780	17,442,565.60		17,442,565.60				
e) Unassigned/unappropriated		9789	12,977,312.00	0.00	12,977,312.00	12,657,799.36	0.00	12,657,799.36	-2.5%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	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 Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	0.00	0.00	0.00	0.00			0.00				

Description	2015-16 Estimated Actuals		2016-17 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
<b>LCFF SOURCES</b>							
Principal Apportionment State Aid - Current Year	311,854,588.00	0.00	311,854,588.00	339,904,288.00	0.00	339,904,288.00	9.0%
Education Protection Account State Aid - Current Year	71,009,698.00	0.00	71,009,698.00	71,009,698.00	0.00	71,009,698.00	0.0%
State Aid - Prior Years	2.00	0.00	2.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	597,660.00	0.00	597,660.00	597,660.00	0.00	597,660.00	0.0%
Timber Yield Tax	12.00	0.00	12.00	12.00	0.00	12.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	83,885,511.00	0.00	83,885,511.00	83,885,511.00	0.00	83,885,511.00	0.0%
Unsecured Roll Taxes	5,068,028.00	0.00	5,068,028.00	5,068,028.00	0.00	5,068,028.00	0.0%
Prior Years' Taxes	1,239,492.00	0.00	1,239,492.00	1,239,492.00	0.00	1,239,492.00	0.0%
Supplemental Taxes	5,230,394.00	0.00	5,230,394.00	5,230,394.00	0.00	5,230,394.00	0.0%
Education Revenue Augmentation Fund (ERAF)	9,722,025.00	0.00	9,722,025.00	9,722,025.00	0.00	9,722,025.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	11,228,858.00	0.00	11,228,858.00	11,228,858.00	0.00	11,228,858.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>	<b>499,836,268.00</b>	<b>0.00</b>	<b>499,836,268.00</b>	<b>527,885,966.00</b>	<b>0.00</b>	<b>527,885,966.00</b>	<b>5.6%</b>
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	(2,229,752.00)		(2,229,752.00)	(4,003,028.33)		(4,003,028.33)	79.5%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(9,516,571.00)	0.00	(9,516,571.00)	(9,517,276.00)	0.00	(9,517,276.00)	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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			488,089,945.00	0.00	488,089,945.00	514,365,661.67	0.00	514,365,661.67	5.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,404,315.00	9,404,315.00	0.00	9,404,315.00	9,404,315.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,062,661.29	2,062,661.29	0.00	2,046,842.00	2,046,842.00	-0.8%
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%
FEIMA		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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		21,998,287.14	21,998,287.14		15,344,599.00	15,344,599.00	-30.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		4,213,937.00	4,213,937.00		2,728,271.00	2,728,271.00	-35.3%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		3,894,171.83	3,894,171.83		2,284,250.62	2,284,250.62	-41.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290		6,250,002.79	6,250,002.79		4,646,660.32	4,646,660.32	-25.7%
Vocational and Applied Technology Education	3500-3699	8290		542,832.00	542,832.00		488,549.00	488,549.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,119,729.17	7,157,630.15	8,277,359.32	414,766.00	6,604,666.99	7,019,432.99	-15.2%
TOTAL, FEDERAL REVENUE			1,119,729.17	55,523,837.20	56,643,566.37	414,766.00	43,548,153.93	43,962,919.93	-22.4%
<b>OTHER STATE REVENUE</b>									
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		27,895,243.00	27,895,243.00		28,026,350.64	28,026,350.64	0.5%
Prior Years	6500	8319		603,568.00	603,568.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	408,355.19	408,355.19	0.00	408,355.19	408,355.19	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	0.0%
Mandated Costs Reimbursements		8550	28,816,776.00	0.00	28,816,776.00	1,790,940.00	0.00	1,790,940.00	-93.8%
Lottery - Unrestricted and Instructional Materials		8560	7,390,901.03	2,271,155.35	9,662,056.38	6,991,427.00	2,047,489.00	9,038,916.00	-6.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,061,117.68	8,061,117.68		8,061,117.68	8,061,117.68	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
California Clean Energy Jobs Act	6230	8590		2,300,000.00	2,300,000.00			2,444,331.67	2,444,331.67	6.3%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		135,000.00	135,000.00			0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	220,000.00	26,222,746.55	26,442,746.55	220,000.00	27,634,655.26	27,634,655.26	27,854,655.26	5.3%
TOTAL, OTHER STATE REVENUE			36,427,677.03	67,897,185.77	104,324,862.80	9,002,367.00	68,622,299.44	77,624,666.44		-25.6%

Description	2015-16 Estimated Actuals		2016-17 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue County and District Taxes						
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	24,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	450,669.38	657,022.00	1,107,691.38	286,373.40	674,590.00	960,963.40
Interest	350,000.00	0.00	350,000.00	300,000.00	0.00	300,000.00
Net Increase (Decrease) in the Fair Value of Investments	6,573.08	0.00	6,573.08	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	1,158,563.00	0.00	1,158,563.00	385,053.00	0.00	385,053.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Plus: Misc Funds Non-LCFF						
California Dept of Education SACS Financial Reporting Software - 2016.1.0 File: fund-a (Rev 03/22/2016)						



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,451,324.97	1,258,507.43	11,709,832.40	3,436,110.99	1,495,122.00	4,931,232.99	-57.9%
Tuition		8710	0.00	1,153,701.00	1,153,701.00	0.00	1,085,685.00	1,085,685.00	-5.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			12,486,130.43	3,069,230.43	15,555,360.86	4,476,537.39	3,255,397.00	7,731,934.39	-50.3%
TOTAL, REVENUES			538,123,481.63	126,490,253.40	664,613,735.03	528,259,332.06	115,425,850.37	643,685,182.43	-3.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	184,028,367.07	50,735,651.84	234,764,018.91	178,713,709.89	47,750,782.69	226,464,492.58	-3.5%
Certificated Pupil Support Salaries		1200	7,861,490.83	6,651,850.02	14,513,340.85	9,183,937.12	5,577,855.12	14,761,792.24	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	17,277,931.54	1,882,606.04	19,160,537.58	17,042,932.92	1,825,462.60	18,868,395.52	-1.5%
Other Certificated Salaries		1900	7,799,690.05	4,834,129.13	12,633,819.18	8,015,342.94	5,237,062.45	13,252,405.39	4.9%
TOTAL_CERTIFICATED SALARIES			216,967,479.49	64,104,237.03	281,071,716.52	212,965,922.87	60,391,162.86	273,347,085.73	-2.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,724,613.87	23,830,490.01	27,555,103.88	4,180,998.25	23,817,545.39	27,998,543.64	1.6%
Classified Support Salaries		2200	19,224,832.43	8,137,656.10	27,362,488.53	20,890,081.57	8,075,054.00	28,965,135.57	5.9%
Classified Supervisors' and Administrators' Salaries		2300	3,746,600.04	1,086,912.89	4,833,512.93	4,041,845.00	1,059,640.65	5,101,485.65	5.5%
Clerical, Technical and Office Salaries		2400	22,314,051.42	2,994,884.06	25,308,935.48	23,096,647.59	2,778,928.48	25,875,576.07	2.2%
Other Classified Salaries		2900	4,600,154.48	807,568.73	5,407,723.21	4,789,600.62	647,322.00	5,436,922.62	0.5%
TOTAL_CLASSIFIED SALARIES			53,610,252.24	36,857,511.79	90,467,764.03	56,999,173.03	36,378,490.52	93,377,663.55	3.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	23,290,838.14	22,426,327.73	45,717,165.87	26,433,275.38	28,279,480.88	54,712,756.26	19.7%
PERS		3201-3202	6,841,506.19	4,385,034.84	11,226,541.03	7,798,058.47	4,619,387.26	12,417,445.73	10.6%
OASDI/Medicare/Alternative		3301-3302	7,419,751.24	3,786,003.91	11,205,755.15	7,192,494.93	3,757,301.25	10,949,796.18	-2.3%
Health and Welfare Benefits		3401-3402	35,614,821.78	15,550,855.79	51,165,677.57	38,215,040.59	16,170,085.46	54,385,126.05	6.3%
Unemployment Insurance		3501-3502	136,172.91	52,106.07	188,278.98	135,204.73	48,584.52	183,789.25	-2.4%
Workers' Compensation		3601-3602	3,804,250.93	1,490,055.43	5,294,306.36	4,047,073.00	1,449,278.76	5,496,351.76	3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,953,856.83	3,074,296.34	10,028,153.17	7,075,879.55	3,816,000.51	10,891,880.06	8.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_EMPLOYEE BENEFITS			84,061,198.02	50,764,680.11	134,825,878.13	90,897,026.65	58,140,118.64	149,037,145.29	10.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	273,770.51	2,277,673.81	2,551,444.32	1,493.35	1,893,927.01	1,895,420.36	-25.7%
Books and Other Reference Materials		4200	24,363.92	332,772.85	357,136.77	12,256.62	20,024.83	32,281.45	-91.0%
Materials and Supplies		4300	13,018,471.28	12,605,163.47	25,623,634.75	11,630,695.92	13,741,181.06	25,371,876.98	-1.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	4,288,919.50	2,121,887.12	6,410,806.62	5,993,173.63	613,648.07	6,606,821.70	3.1%
Food		4700	798,000.00	0.00	798,000.00	798,000.00	0.00	798,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			18,403,525.21	17,337,497.25	35,741,022.46	18,435,619.52	16,268,780.97	34,704,400.49	-2.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	11,583,605.10	9,795,334.11	21,378,939.21	13,321,037.01	6,092,431.55	19,413,468.56	-9.2%
Travel and Conferences		5200	879,670.72	1,719,143.40	2,598,814.12	965,737.77	287,836.65	1,253,574.42	-51.8%
Dues and Memberships		5300	602,749.35	57,165.00	659,914.35	319,784.51	11,500.00	331,284.51	-49.8%
Insurance		5400 - 5450	3,281,640.07	3,788.00	3,285,428.07	3,359,387.40	2,788.00	3,362,175.40	2.3%
Operations and Housekeeping Services		5500	10,607,976.33	95,650.00	10,703,626.33	10,735,046.08	77,550.00	10,812,596.08	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,321,557.17	4,133,011.67	9,454,568.84	3,413,595.76	4,213,049.00	7,626,644.76	-19.3%
Transfers of Direct Costs		5710	(613,697.14)	613,697.14	0.00	(124,607.36)	124,607.36	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(47,553.62)	0.00	(47,553.62)	(26,400.00)	0.00	(26,400.00)	-44.5%
Professional/Consulting Services and Operating Expenditures		5800	21,630,365.56	7,295,709.35	28,926,074.91	19,029,278.60	4,405,816.76	23,435,095.36	-19.0%
Communications		5900	1,043,738.07	73,687.24	1,117,425.31	708,045.80	148,420.40	856,466.20	-23.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			54,290,051.61	23,787,185.91	78,077,237.52	51,700,905.57	15,363,999.72	67,064,905.29	-14.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	30,889.30	0.00	30,889.30	56,610.11	0.00	56,610.11	83.3%
Land Improvements		6170	16,050.00	0.00	16,050.00	14,863.78	0.00	14,863.78	-7.4%
Buildings and Improvements of Buildings		6200	854,965.43	2,180,134.88	3,035,100.31	0.00	3,257,594.67	3,257,594.67	7.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	827,032.34	1,009,768.99	1,836,801.33	360,353.00	1,045,000.00	1,405,353.00	-23.5%
Equipment Replacement		6500	600,892.43	119,800.00	720,692.43	222,405.00	0.00	222,405.00	-69.1%
TOTAL, CAPITAL OUTLAY			2,329,829.50	3,309,703.87	5,639,533.37	654,231.89	4,302,594.67	4,956,826.56	-12.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	12,855.00	12,855.00	0.00	29,439.00	29,439.00	129.0%
State Special Schools		7141	0.00	469,276.00	469,276.00	0.00	589,144.00	589,144.00	25.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	2,191,223.00	2,289,319.00	4,480,542.00	2,415,398.00	2,225,111.00	4,640,509.00	3.6%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		81,843.00	81,843.00		81,843.00	81,843.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers									

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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	251,524.00	0.00	251,524.00	251,524.00	0.00	251,524.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,442,747.00	2,853,293.00	5,296,040.00	2,666,922.00	2,925,537.00	5,592,459.00	5.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,523,701.16)	4,523,701.16	0.00	(3,652,081.36)	3,652,081.36	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,859,558.00)	0.00	(1,859,558.00)	(2,018,933.88)	0.00	(2,018,933.88)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,383,259.16)	4,523,701.16	(1,859,558.00)	(5,671,015.24)	3,652,081.36	(2,018,933.88)	8.6%
TOTAL EXPENDITURES			425,721,823.91	203,537,810.12	629,259,634.03	428,638,786.29	197,422,765.74	626,061,552.03	-0.5%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>INTERFUND TRANSFERS</b>										
<b>INTERFUND TRANSFERS IN</b>										
From: Special Reserve Fund		8912	1,034.94	0.00	1,034.94	0.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,034.94	0.00	1,034.94	0.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	14,592,918.00	0.00	14,592,918.00	1,193,757.00	0.00	0.00	1,193,757.00	-91.8%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	624,667.51	0.00	624,667.51	524,392.93	0.00	0.00	524,392.93	-16.1%
Other Authorized Interfund Transfers Out		7619	4,388,380.22	0.00	4,388,380.22	5,110,266.00	0.00	0.00	5,110,266.00	16.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,605,965.73	0.00	19,605,965.73	6,828,415.93	0.00	0.00	6,828,415.93	-65.2%
<b>OTHER SOURCES/USES</b>										
<b>SOURCES</b>										
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
Proceeds										
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(78,120,754.76)	78,120,754.76	0.00	(81,820,349.75)	81,820,349.75	0.00	0.0%
Contributions from Restricted Revenues		8990	95,881.88	(95,881.88)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(78,024,872.88)	78,024,872.88	0.00	(81,820,349.75)	81,820,349.75	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(97,629,803.67)	78,024,872.88	(19,604,930.79)	(88,648,765.68)	81,820,349.75	(6,828,415.93)	-65.2%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	488,089,945.00	0.00	488,089,945.00	514,365,661.67	0.00	514,365,661.67	5.4%
2) Federal Revenue		8100-8299	1,119,729.17	55,523,837.20	56,643,566.37	414,766.00	43,548,153.93	43,962,919.93	-22.4%
3) Other State Revenue		8300-8599	36,427,677.03	67,897,185.77	104,324,862.80	9,002,367.00	68,622,299.44	77,624,666.44	-25.6%
4) Other Local Revenue		8600-8799	12,486,130.43	3,069,230.43	15,555,360.86	4,476,537.39	3,255,397.00	7,731,934.39	-50.3%
5) TOTAL REVENUES			538,123,481.63	126,490,253.40	664,613,735.03	528,259,332.06	115,425,850.37	643,685,182.43	-3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		259,297,490.09	142,320,077.06	401,617,567.15	256,798,879.58	138,774,961.81	395,573,841.39	-1.5%
2) Instruction - Related Services	2000-2999		52,502,634.96	17,803,425.67	70,306,060.63	56,288,493.45	16,867,358.82	73,155,852.27	4.1%
3) Pupil Services	3000-3999		26,316,537.67	15,565,379.31	41,881,916.98	31,044,246.13	13,217,723.73	44,261,969.86	5.7%
4) Ancillary Services	4000-4999		5,258,581.75	112,055.76	5,370,637.51	4,404,683.42	30,247.00	4,434,930.42	-17.4%
5) Community Services	5000-5999		99,190.06	34,853.55	134,043.61	108,732.65	0.00	108,732.65	-18.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		39,135,879.22	5,062,319.47	44,198,198.69	35,972,397.66	4,198,461.37	40,170,859.03	-9.1%
8) Plant Services	8000-8999		40,663,123.96	19,786,406.30	60,449,530.26	41,348,790.40	21,408,476.01	62,757,266.41	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,448,386.20	2,853,293.00	5,301,679.20	2,672,563.00	2,925,537.00	5,598,100.00	5.6%
10) TOTAL EXPENDITURES			425,721,823.91	203,537,810.12	629,259,634.03	428,638,786.29	197,422,765.74	626,061,552.03	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			112,401,657.72	(77,047,556.72)	35,354,101.00	99,620,545.77	(81,996,915.37)	17,623,630.40	-50.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929							
a) Transfers In			1,034.94	0.00	1,034.94	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	19,605,965.73	0.00	19,605,965.73	6,828,415.93	0.00	6,828,415.93	-65.2%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(78,024,872.88)	78,024,872.88	0.00	(81,820,349.75)	81,820,349.75	0.00	0.0%
3) Contributions			(97,629,803.67)	78,024,872.88	(19,604,930.79)	(88,648,765.68)	81,820,349.75	(6,828,415.93)	-65.2%
4) TOTAL OTHER FINANCING SOURCES/USES									



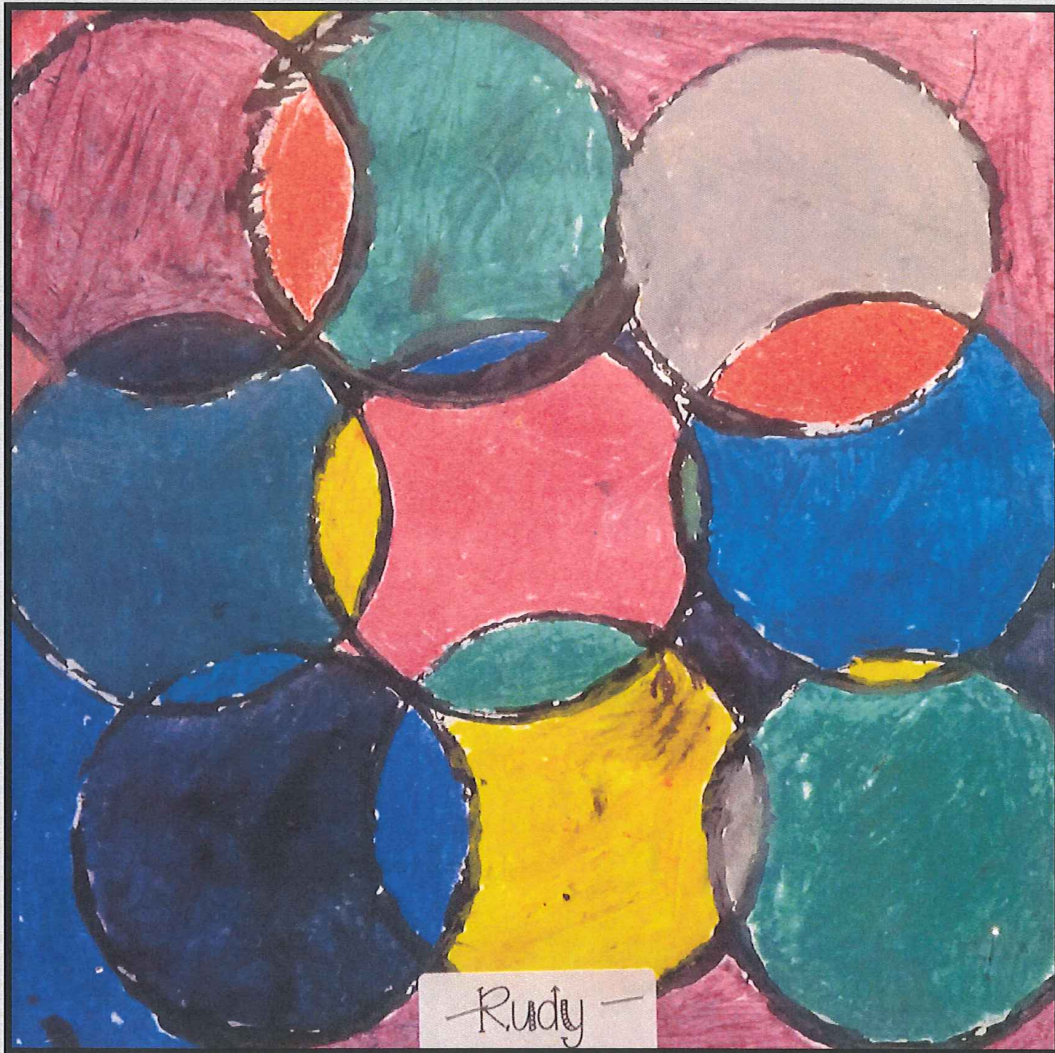
Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,771,854.05	977,316.16	15,749,170.21	10,971,780.09	(176,565.62)	10,795,214.47	-31.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,332,184.38	9,988,327.04	50,320,511.42	55,104,038.43	10,965,643.20	66,069,681.63	31.3%
2) Ending Balance, June 30 (E + F1e)			55,104,038.43	10,965,643.20	66,069,681.63	66,075,818.52	10,789,077.58	76,864,896.10	16.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Revolving Cash		9712	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	10,965,643.20	10,965,643.20	0.00	10,789,077.58	10,789,077.58	-1.6%
b) Restricted		9750	7,547,581.70	0.00	7,547,581.70	7,547,581.70	0.00	7,547,581.70	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)									
0032 Civic Center	0000	9780	33,409,144.73	0.00	33,409,144.73	44,700,437.46	0.00	44,700,437.46	33.8%
0033 Godinez Rental	0000	9780				43,680.01		43,680.01	
0308 QZAB Solar Energy	0000	9780				20,248.38		20,248.38	
0703 LIFI contract	0000	9780				2,072,197.05		2,072,197.05	
0720 15-16 One-time Discretionary Fun-	0000	9780				350,000.00		350,000.00	
0720 SAEA 1% one-time off schedule p	0000	9780				6,553,106.29		6,553,106.29	
0000 SAEA 1% Ongoing Salary Raise	0000	9780				2,816,584.20		2,816,584.20	
0803 Instructional Materials	0000	9780				2,816,584.20		2,816,584.20	
0000 Declining Enrollment	0000	9780				3,089,074.19		3,089,074.19	
0032 Civic Center	0000	9780	43,680.01		43,680.01	26,938,963.14		26,938,963.14	
0033 Godinez Rental	0000	9780	20,248.38		20,248.38				
0308 QZAB Solar Energy	0000	9780	1,306,086.06		1,306,086.06				

Description	Function Codes	Object Codes	2015-16 Estimated Actuals			2016-17 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)	
0720 15-16 One-time Discretionary Fun.	0000	9780	11,857,490.49		11,857,490.49				
0803 Instructional Materials	0000	9780	2,739,074.19		2,739,074.19				
0000 Declining Enrollment	0000	9780	17,442,565.60		17,442,565.60				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,977,312.00	0.00	12,977,312.00	12,657,799.36	0.00	12,657,799.36	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5640	Medi-Cal Billing Option	279,689.70	196,864.42
6230	California Clean Energy Jobs Act	2,500,288.32	2,500,288.32
6264	Educator Effectiveness	3,902,607.00	3,902,607.00
6512	Special Ed: Mental Health Services	228,330.80	651,503.92
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,371,170.78	1,726,257.32
9010	Other Restricted Local	2,683,556.60	1,811,556.60
<b>Total, Restricted Balance</b>		<b>10,965,643.20</b>	<b>10,789,077.58</b>



# Charter Schools Special Revenue Fund



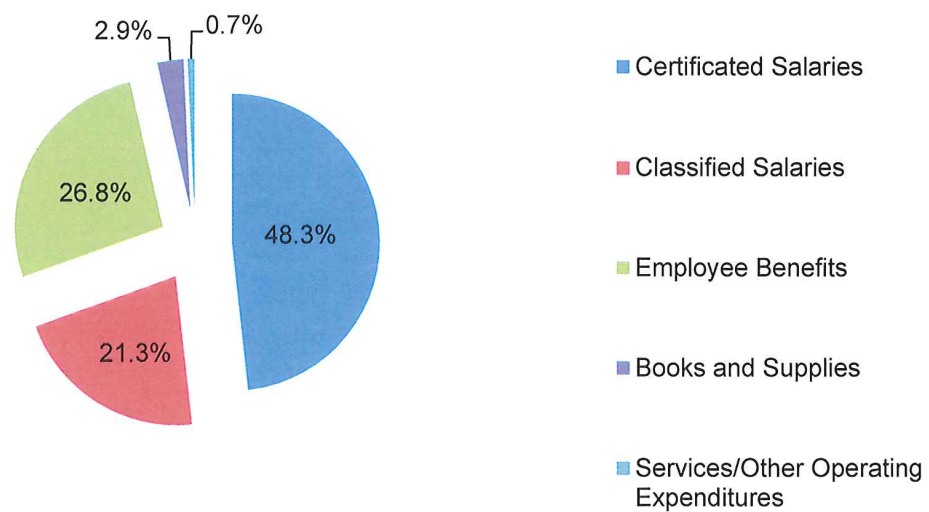
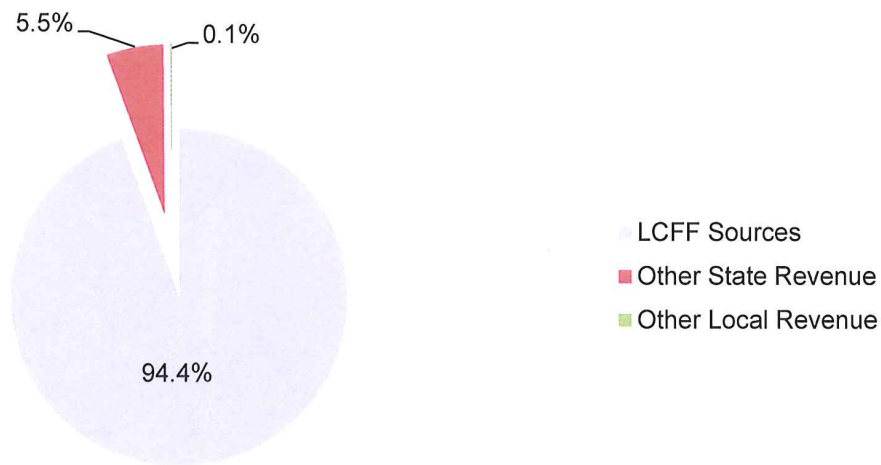
*Artwork created by a Santa Ana Unified School District student from Diamond Elementary School.*

# Charter Schools Special Revenue Fund (09)



The Charter School 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 the activities of ALA. The budget for 2016-17 includes third, seventh, and eighth grade level expansion. Attendance is projected to increase by approximately 90 ADA from 2015-16.



The projected ending fund balance of approximately \$294 thousand is to be utilized to cover any additional grade level expansion cost.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,065,194.00	1,940,956.00	82.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,567.64	112,565.00	95.5%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			1,124,761.64	2,055,521.00	82.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	597,601.89	888,541.40	48.7%
2) Classified Salaries		2000-2999	244,768.23	391,995.00	60.1%
3) Employee Benefits		3000-3999	300,471.17	494,159.42	64.5%
4) Books and Supplies		4000-4999	243,479.38	52,715.00	-78.3%
5) Services and Other Operating Expenditures		5000-5999	69,721.89	13,200.00	-81.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,456,042.56	1,840,610.82	26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(331,280.92)	214,910.18	-164.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	365,813.17	106,699.00	-70.8%
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			365,813.17	106,699.00	-70.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,532.25	321,609.18	831.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	34,532.25	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	34,532.25	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	34,532.25	New
2) Ending Balance, June 30 (E + F1e)			34,532.25	356,141.43	931.3%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	34,532.25	61,693.25	78.7%
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	294,448.18	New
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	785,816.00	1,445,491.00	83.9%
Education Protection Account State Aid - Current Year		8012	24,352.00	42,400.00	74.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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	255,026.00	453,065.00	77.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,065,194.00</b>	<b>1,940,956.00</b>	<b>82.2%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,704.64	2,968.00	74.1%
Lottery - Unrestricted and Instructional Materials		8560	22,895.00	40,078.00	75.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,968.00	69,519.00	110.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>57,567.64</b>	<b>112,565.00</b>	<b>95.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,124,761.64</b>	<b>2,055,521.00</b>	<b>82.8%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	500,574.79	758,431.40	51.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	130,110.00	New
Other Certificated Salaries		1900	97,027.10	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>597,601.89</b>	<b>888,541.40</b>	<b>48.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	57,488.09	81,110.00	41.1%
Classified Support Salaries		2200	41,039.71	50,640.00	23.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,368.58	217,900.00	99.2%
Other Classified Salaries		2900	36,871.85	42,345.00	14.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>244,768.23</b>	<b>391,995.00</b>	<b>60.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	95,101.29	181,297.07	90.6%
PERS		3201-3202	22,122.69	43,822.27	98.1%
OASDI/Medicare/Alternative		3301-3302	25,615.34	39,386.65	53.8%
Health and Welfare Benefits		3401-3402	123,414.54	155,922.66	26.3%
Unemployment Insurance		3501-3502	405.23	640.30	58.0%
Workers' Compensation		3601-3602	11,806.53	19,228.28	62.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	22,005.55	53,862.19	144.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>300,471.17</b>	<b>494,159.42</b>	<b>64.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	106,383.46	52,715.00	-50.4%
Noncapitalized Equipment		4400	137,095.92	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>243,479.38</b>	<b>52,715.00</b>	<b>-78.3%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	3,792.00	1,000.00	-73.6%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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	3,153.62	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	62,776.27	12,200.00	-80.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>69,721.89</b>	<b>13,200.00</b>	<b>-81.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,456,042.56</b>	<b>1,840,610.82</b>	<b>26.4%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	365,813.17	106,699.00	-70.8%
(a) TOTAL, INTERFUND TRANSFERS IN			365,813.17	106,699.00	-70.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			365,813.17	106,699.00	-70.8%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,065,194.00	1,940,956.00	82.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,567.64	112,565.00	95.5%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			1,124,761.64	2,055,521.00	82.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,099,056.39	1,293,378.21	17.7%
2) Instruction - Related Services	2000-2999		295,227.71	482,880.92	63.6%
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	200.00	New
8) Plant Services	8000-8999		61,758.46	64,151.69	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,456,042.56	1,840,610.82	26.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(331,280.92)	214,910.18	-164.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	365,813.17	106,699.00	-70.8%
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			365,813.17	106,699.00	-70.8%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,532.25	321,609.18	831.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	34,532.25	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	34,532.25	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	34,532.25	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	34,532.25	61,693.25	78.7%
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	294,448.18	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
6300	Lottery: Instructional Materials	5,186.00	14,264.00
6500	Special Education	29,346.25	47,429.25
Total, Restricted Balance		<u>34,532.25</u>	<u>61,693.25</u>



# Child Development Fund

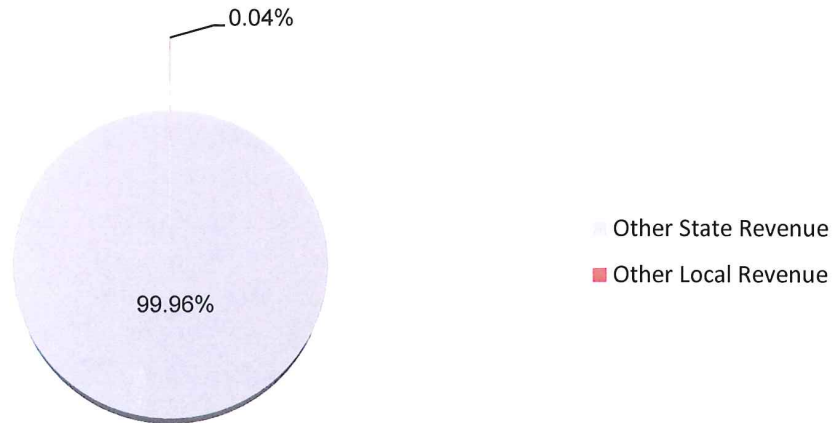


*Artwork created by a Santa Ana Unified School District student from Davis Elementary School.*

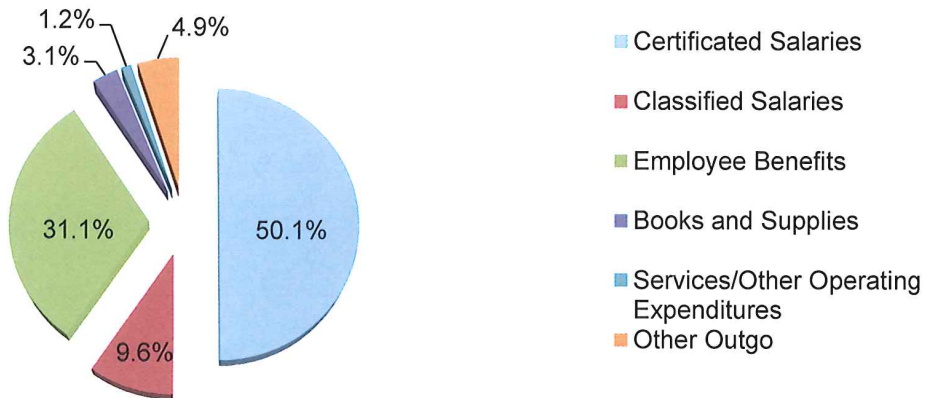
# CHILD DEVELOPMENT FUND (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$3.7 million.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditures (90.7%). Total projected expenditure is \$3.7 million.



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

The State Preschool Program allows the District to set aside as a reserve an amount up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent retained, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District will spend any excess amount by June 30, 2017.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,633.36	0.00	-100.0%
3) Other State Revenue		8300-8599	3,807,699.55	3,743,964.00	-1.7%
4) Other Local Revenue		8600-8799	21,000.00	1,500.00	-92.9%
5) TOTAL, REVENUES			3,838,332.91	3,745,464.00	-2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,862,859.16	1,874,201.29	0.6%
2) Classified Salaries		2000-2999	319,648.89	359,396.55	12.4%
3) Employee Benefits		3000-3999	1,000,970.99	1,162,664.74	16.2%
4) Books and Supplies		4000-4999	338,057.08	117,834.54	-65.1%
5) Services and Other Operating Expenditures		5000-5999	74,582.43	44,350.00	-40.5%
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	226,581.00	185,516.88	-18.1%
9) TOTAL, EXPENDITURES			3,822,699.55	3,743,964.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			15,633.36	1,500.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,633.36	1,500.00	-90.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,633.52	102,266.88	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,633.52	102,266.88	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,633.52	102,266.88	18.0%
2) Ending Balance, June 30 (E + F1e)			102,266.88	103,766.88	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,266.88	103,766.88	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,633.36	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,633.36</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,591,073.00	3,602,034.00	0.3%
All Other State Revenue	All Other	8590	216,626.55	141,930.00	-34.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,807,699.55</b>	<b>3,743,964.00</b>	<b>-1.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,000.00	1,500.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	15,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>21,000.00</b>	<b>1,500.00</b>	<b>-92.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,838,332.91</b>	<b>3,745,464.00</b>	<b>-2.4%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,663,570.54	1,662,755.04	0.0%
Certificated Pupil Support Salaries		1200	24,940.62	36,353.23	45.8%
Certificated Supervisors' and Administrators' Salaries		1300	58,824.00	58,824.00	0.0%
Other Certificated Salaries		1900	115,524.00	116,269.02	0.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,862,859.16</b>	<b>1,874,201.29</b>	<b>0.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	42,785.35	56,664.00	32.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	35,791.35	New
Clerical, Technical and Office Salaries		2400	121,627.54	112,081.20	-7.8%
Other Classified Salaries		2900	155,236.00	154,860.00	-0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>319,648.89</b>	<b>359,396.55</b>	<b>12.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	248,119.16	317,979.52	28.2%
PERS		3201-3202	73,346.25	80,832.17	10.2%
OASDI/Medicare/Alternative		3301-3302	67,595.90	71,314.40	5.5%
Health and Welfare Benefits		3401-3402	517,817.00	564,591.48	9.0%
Unemployment Insurance		3501-3502	1,086.16	1,115.63	2.7%
Workers' Compensation		3601-3602	31,582.70	33,468.99	6.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	61,423.82	93,362.55	52.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,000,970.99</b>	<b>1,162,664.74</b>	<b>16.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	327,907.08	117,834.54	-64.1%
Noncapitalized Equipment		4400	10,150.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>338,057.08</b>	<b>117,834.54</b>	<b>-65.1%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,350.00	20,250.00	10.4%
Dues and Memberships		5300	400.00	400.00	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	3,100.00	3,100.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,400.00	14,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,132.43	6,000.00	-84.3%
Communications		5900	200.00	200.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>74,582.43</b>	<b>44,350.00</b>	<b>-40.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	226,581.00	185,516.88	-18.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>226,581.00</b>	<b>185,516.88</b>	<b>-18.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,822,699.55</b>	<b>3,743,964.00</b>	<b>-2.1%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

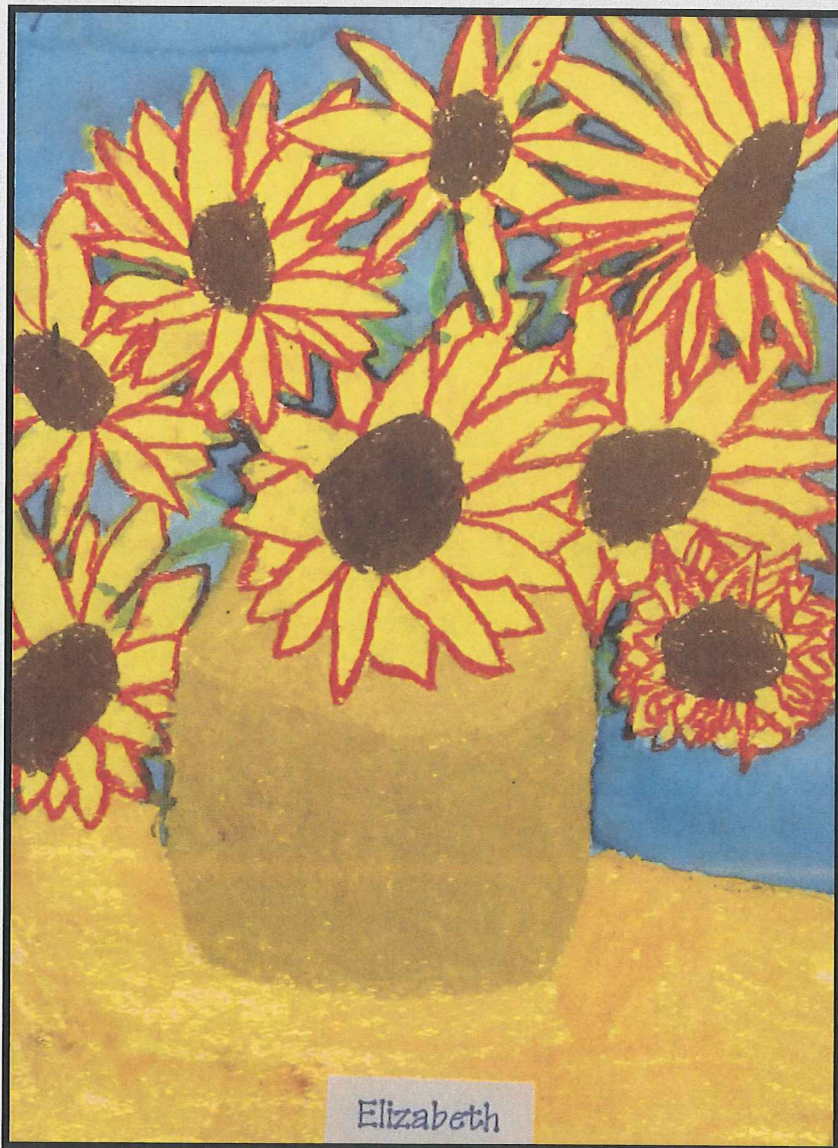
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,633.36	0.00	-100.0%
3) Other State Revenue		8300-8599	3,807,699.55	3,743,964.00	-1.7%
4) Other Local Revenue		8600-8799	21,000.00	1,500.00	-92.9%
5) TOTAL, REVENUES			3,838,332.91	3,745,464.00	-2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,869,266.06	2,762,085.69	-3.7%
2) Instruction - Related Services	2000-2999		458,975.14	509,139.84	10.9%
3) Pupil Services	3000-3999		267,877.35	287,221.59	7.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		226,581.00	185,516.88	-18.1%
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			3,822,699.55	3,743,964.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			15,633.36	1,500.00	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,633.36	1,500.00	-90.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,633.52	102,266.88	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,633.52	102,266.88	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,633.52	102,266.88	18.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,266.88	103,766.88	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
6130	Child Development: Center-Based Reserve Account	102,266.88	103,766.88
Total, Restricted Balance		<u>102,266.88</u>	<u>103,766.88</u>



## Cafeteria Special Revenue Fund



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

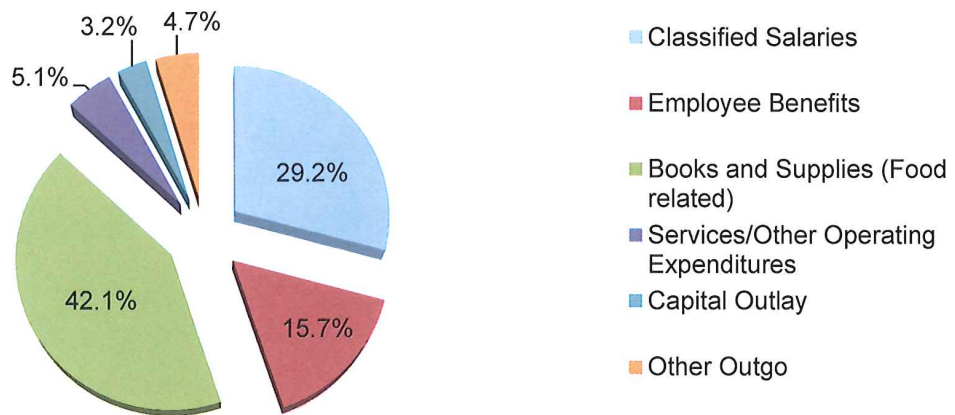
# Cafeteria Special Reserve Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for operation and improvement of food service programs. The largest revenue comes from the Child Nutrition Programs (Federal) through a reimbursement process (88.1%). Total projected revenue is \$36.1 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 (42.1%). Total projected expenditure is \$39.0 million.



The District relies heavily on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$2.4 million more than its anticipated revenue by June 30, 2017 due to the required spend-down plan by the California Department of Education. Thus, the projected fund balance will be reduced to approximately \$20.3 million.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,891,741.00	31,785,263.00	-0.3%
3) Other State Revenue		8300-8599	2,281,592.00	2,234,070.00	-2.1%
4) Other Local Revenue		8600-8799	2,070,200.00	2,066,000.00	-0.2%
5) TOTAL, REVENUES			36,243,533.00	36,085,333.00	-0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,300,000.00	11,425,000.00	10.9%
3) Employee Benefits		3000-3999	5,350,000.00	6,110,874.00	14.2%
4) Books and Supplies		4000-4999	15,260,140.00	16,425,000.00	7.6%
5) Services and Other Operating Expenditures		5000-5999	1,090,000.00	2,000,000.00	83.5%
6) Capital Outlay		6000-6999	2,225,000.00	1,250,000.00	-43.8%
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	1,632,977.00	1,833,417.00	12.3%
9) TOTAL, EXPENDITURES			35,858,117.00	39,044,291.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			385,416.00	(2,958,958.00)	-867.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	624,667.00	524,392.93	-16.1%
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			624,667.00	524,392.93	-16.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010,083.00	(2,434,565.07)	-341.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,769,516.57	22,779,599.57	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,769,516.57	22,779,599.57	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,769,516.57	22,779,599.57	4.6%
2) Ending Balance, June 30 (E + F1e)			22,779,599.57	20,345,034.50	-10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,779,599.57	20,345,034.50	-10.7%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	31,891,741.00	31,785,263.00	-0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>31,891,741.00</b>	<b>31,785,263.00</b>	<b>-0.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,281,592.00	2,234,070.00	-2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,281,592.00</b>	<b>2,234,070.00</b>	<b>-2.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,500.00	0.00	-100.0%
Food Service Sales		8634	1,159,700.00	1,070,000.00	-7.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	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	798,000.00	886,000.00	11.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,070,200.00</b>	<b>2,066,000.00</b>	<b>-0.2%</b>
<b>TOTAL, REVENUES</b>			<b>36,243,533.00</b>	<b>36,085,333.00</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	8,767,000.00	9,910,000.00	13.0%
Classified Supervisors' and Administrators' Salaries		2300	1,437,000.00	1,434,000.00	-0.2%
Clerical, Technical and Office Salaries		2400	96,000.00	81,000.00	-15.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,300,000.00</b>	<b>11,425,000.00</b>	<b>10.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	987,900.00	1,356,874.00	37.3%
OASDI/Medicare/Alternative		3301-3302	688,600.00	823,000.00	19.5%
Health and Welfare Benefits		3401-3402	3,070,170.00	3,257,000.00	6.1%
Unemployment Insurance		3501-3502	6,230.00	7,000.00	12.4%
Workers' Compensation		3601-3602	146,900.00	180,000.00	22.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	450,200.00	487,000.00	8.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,350,000.00</b>	<b>6,110,874.00</b>	<b>14.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	617,640.00	440,000.00	-28.8%
Noncapitalized Equipment		4400	432,500.00	1,560,000.00	260.7%
Food		4700	14,210,000.00	14,425,000.00	1.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,260,140.00</b>	<b>16,425,000.00</b>	<b>7.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	43,640.00	0.00	-100.0%
Travel and Conferences		5200	83,500.00	85,000.00	1.8%
Dues and Memberships		5300	4,000.00	5,000.00	25.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	207,000.00	195,000.00	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	366,760.00	804,500.00	119.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,000.00	12,000.00	-47.8%
Professional/Consulting Services and Operating Expenditures		5800	358,000.00	896,500.00	150.4%
Communications		5900	4,100.00	2,000.00	-51.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,090,000.00</b>	<b>2,000,000.00</b>	<b>83.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	173,250.00	250,000.00	44.3%
Equipment		6400	2,051,750.00	1,000,000.00	-51.3%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,225,000.00</b>	<b>1,250,000.00</b>	<b>-43.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,632,977.00	1,833,417.00	12.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,632,977.00</b>	<b>1,833,417.00</b>	<b>12.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>35,858,117.00</b>	<b>39,044,291.00</b>	<b>8.9%</b>



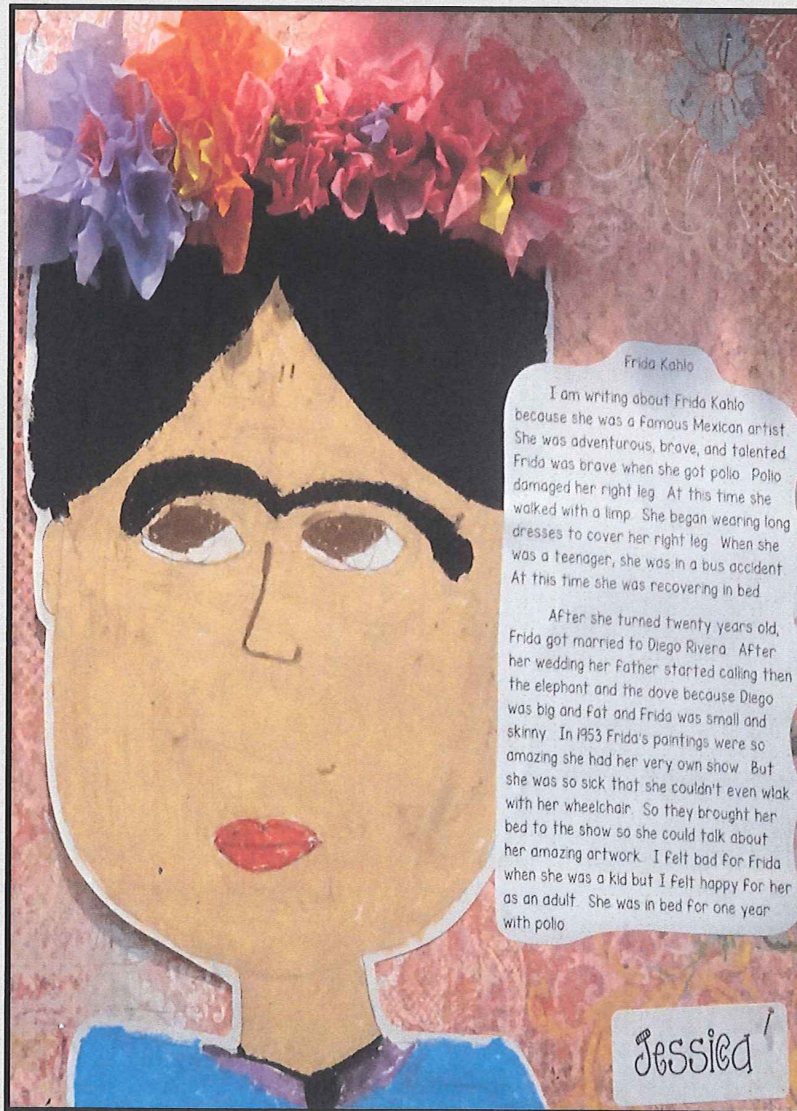
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	624,667.00	524,392.93	-16.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>624,667.00</b>	<b>524,392.93</b>	<b>-16.1%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>624,667.00</b>	<b>524,392.93</b>	<b>-16.1%</b>

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,891,741.00	31,785,263.00	-0.3%
3) Other State Revenue		8300-8599	2,281,592.00	2,234,070.00	-2.1%
4) Other Local Revenue		8600-8799	2,070,200.00	2,066,000.00	-0.2%
5) TOTAL, REVENUES			36,243,533.00	36,085,333.00	-0.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		33,636,200.00	36,638,874.00	8.9%
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		208,690.00	127,000.00	-39.1%
7) General Administration	7000-7999		1,632,977.00	1,833,417.00	12.3%
8) Plant Services	8000-8999		380,250.00	445,000.00	17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,858,117.00	39,044,291.00	8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			385,416.00	(2,958,958.00)	-867.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	624,667.00	524,392.93	-16.1%
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			624,667.00	524,392.93	-16.1%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,010,083.00	(2,434,565.07)	-341.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,769,516.57	22,779,599.57	4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,769,516.57	22,779,599.57	4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,769,516.57	22,779,599.57	4.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,779,599.57	20,345,034.50	-10.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,779,599.57	20,345,034.50
Total, Restricted Balance		<u>22,779,599.57</u>	<u>20,345,034.50</u>

## Deferred Maintenance Fund



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

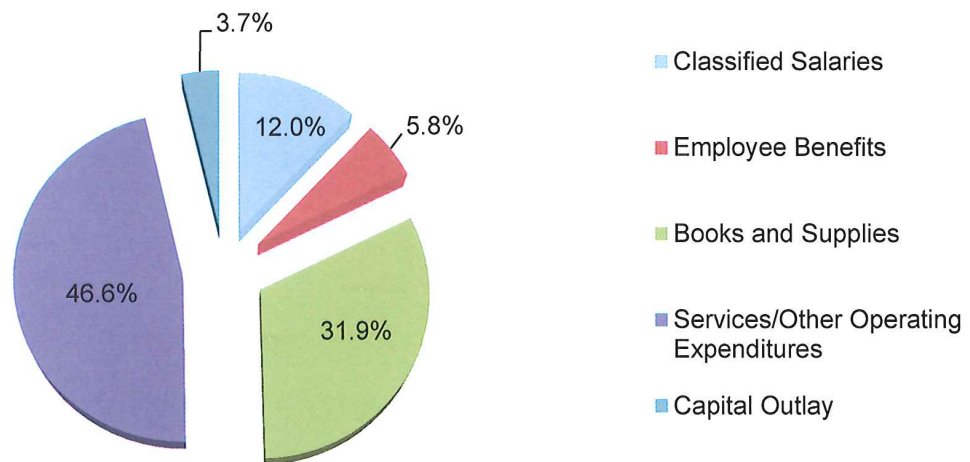
# Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes. The State revenue of approximately \$4.0 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/Other Operating Expenditures represent the largest expenditure (46.6%). Total projected expenditure is \$4.1 million.



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,229,752.00	4,003,028.33	79.5%
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	12,367.69	9,548.00	-22.8%
5) TOTAL, REVENUES			2,242,119.69	4,012,576.33	79.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	491,272.50	499,568.00	1.7%
3) Employee Benefits		3000-3999	219,638.77	239,095.00	8.9%
4) Books and Supplies		4000-4999	1,073,217.00	1,323,217.00	23.3%
5) Services and Other Operating Expenditures		5000-5999	1,969,345.00	1,932,338.00	-1.9%
6) Capital Outlay		6000-6999	155,000.31	155,000.00	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			3,908,473.58	4,149,218.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,666,353.89)	(136,641.67)	-91.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,666,353.89)	(136,641.67)	-91.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,802,995.56	136,641.67	-92.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,802,995.56	136,641.67	-92.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,802,995.56	136,641.67	-92.4%
2) Ending Balance, June 30 (E + F1e)			136,641.67	0.00	-100.0%
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 Expenditures		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	136,641.67	0.00	-100.0%
Maintenance Projects	0000	9780	136,641.67		
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,229,752.00	4,003,028.33	79.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,229,752.00</b>	<b>4,003,028.33</b>	<b>79.5%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	9,548.00	9,548.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	98.09	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2,721.60	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,367.69</b>	<b>9,548.00</b>	<b>-22.8%</b>
<b>TOTAL, REVENUES</b>			<b>2,242,119.69</b>	<b>4,012,576.33</b>	<b>79.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	491,272.50	499,568.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>491,272.50</b>	<b>499,568.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	56,686.63	64,541.00	13.9%
OASDI/Medicare/Alternative		3301-3302	37,167.17	38,217.00	2.8%
Health and Welfare Benefits		3401-3402	102,585.46	107,079.00	4.4%
Unemployment Insurance		3501-3502	239.33	250.00	4.5%
Workers' Compensation		3601-3602	7,213.16	7,494.00	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	15,747.02	21,514.00	36.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>219,638.77</b>	<b>239,095.00</b>	<b>8.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	768,217.00	768,217.00	0.0%
Noncapitalized Equipment		4400	305,000.00	555,000.00	82.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,073,217.00</b>	<b>1,323,217.00</b>	<b>23.3%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,967,845.00	1,930,838.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	1,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,969,345.00</b>	<b>1,932,338.00</b>	<b>-1.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	85,000.00	85,000.00	0.0%
Equipment Replacement		6500	70,000.31	70,000.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>155,000.31</b>	<b>155,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,908,473.58</b>	<b>4,149,218.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

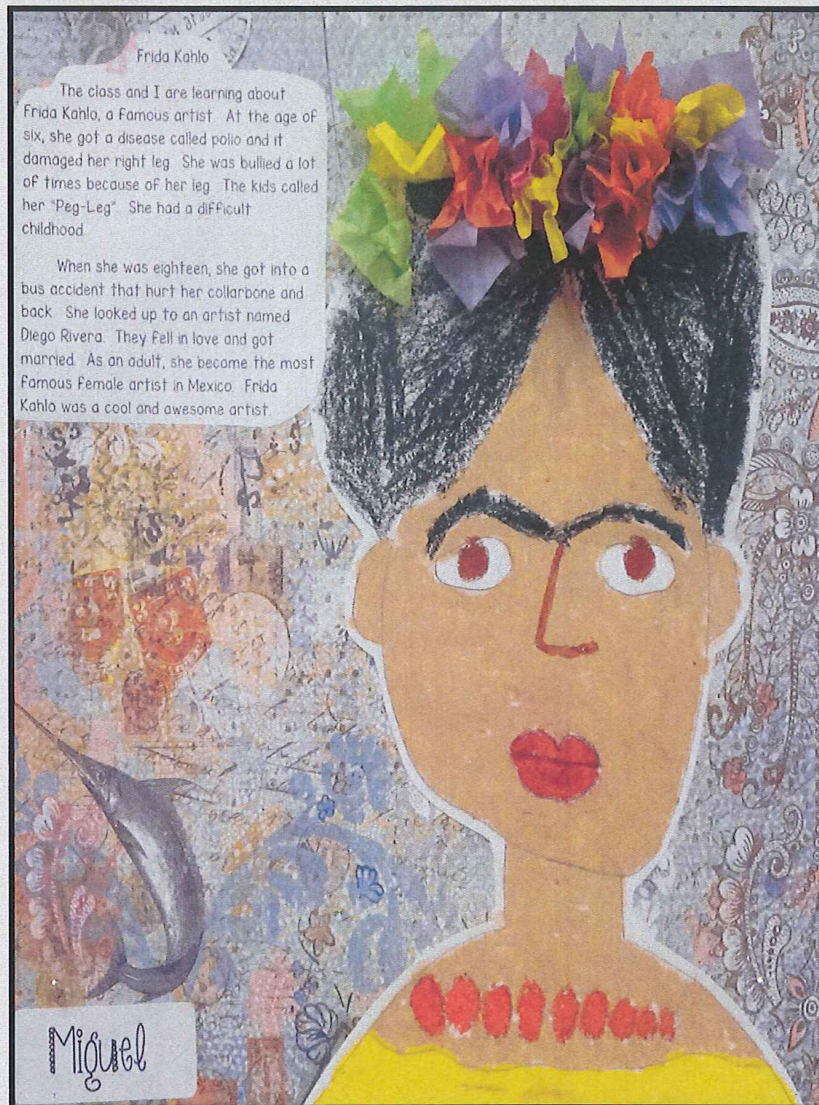
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,229,752.00	4,003,028.33	79.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,367.69	9,548.00	-22.8%
5) TOTAL, REVENUES			2,242,119.69	4,012,576.33	79.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,908,473.58	4,149,218.00	6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,908,473.58	4,149,218.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,666,353.89)	(136,641.67)	-91.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,666,353.89)	(136,641.67)	-91.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,802,995.56	136,641.67	-92.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,802,995.56	136,641.67	-92.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,802,995.56	136,641.67	-92.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	136,641.67	0.00	-100.0%
Maintenance Projects	0000	9780	136,641.67		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
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 from Diamond Elementary 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.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	901.52	0.00	-100.0%
5) TOTAL, REVENUES			901.52	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			901.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,034.94	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			(1,034.94)	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133.42)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	133.42	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			133.42	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			133.42	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	901.19	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			901.52	0.00	-100.0%
<b>TOTAL, REVENUES</b>			901.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	1,034.94	0.00	-100.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,034.94</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(1,034.94)</b>	<b>0.00</b>	<b>-100.0%</b>

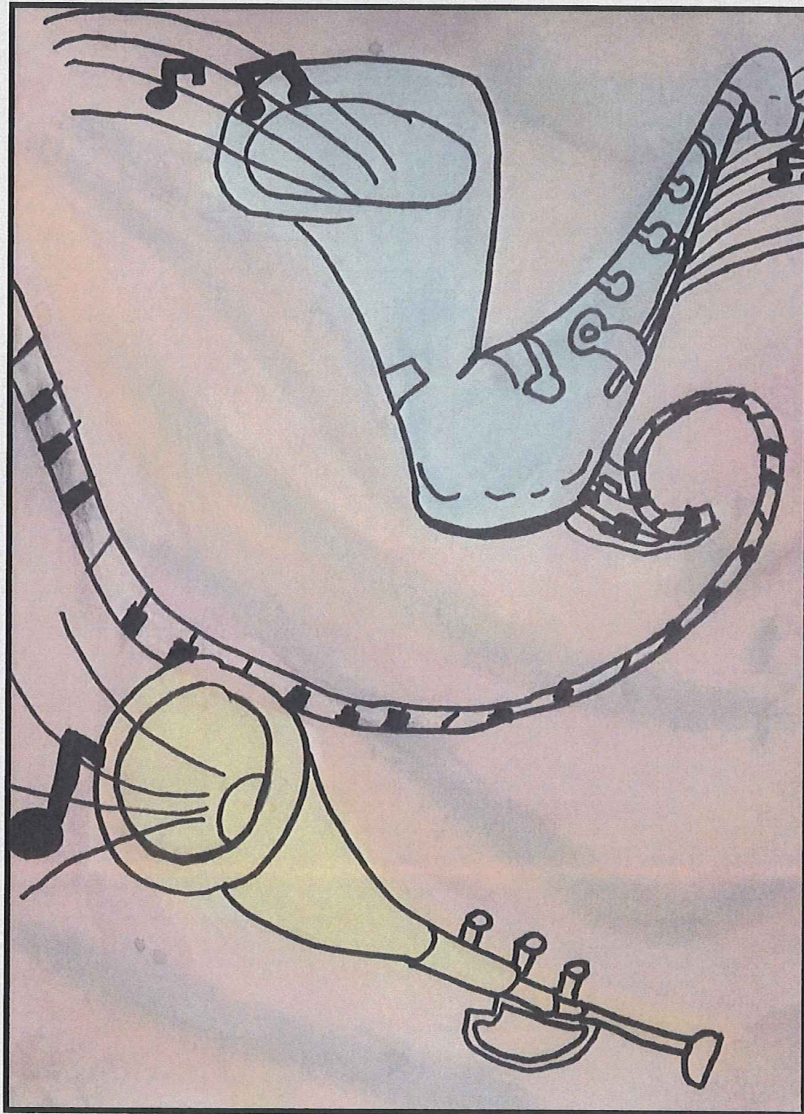
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	901.52	0.00	-100.0%
5) TOTAL, REVENUES			901.52	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			901.52	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,034.94	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			(1,034.94)	0.00	-100.0%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133.42)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	133.42	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			133.42	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			133.42	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00

# Special Reserve Fund for Postemployment Benefits



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	0.00	-100.0%
5) TOTAL, REVENUES			11,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			11,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,025,822.00	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			12,025,822.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,036,822.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000,000.00	15,036,822.00	401.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000,000.00	15,036,822.00	401.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000,000.00	15,036,822.00	401.2%
2) Ending Balance, June 30 (E + F1e)			15,036,822.00	15,036,822.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,036,822.00	15,036,822.00	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	11,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			11,000.00	0.00	-100.0%



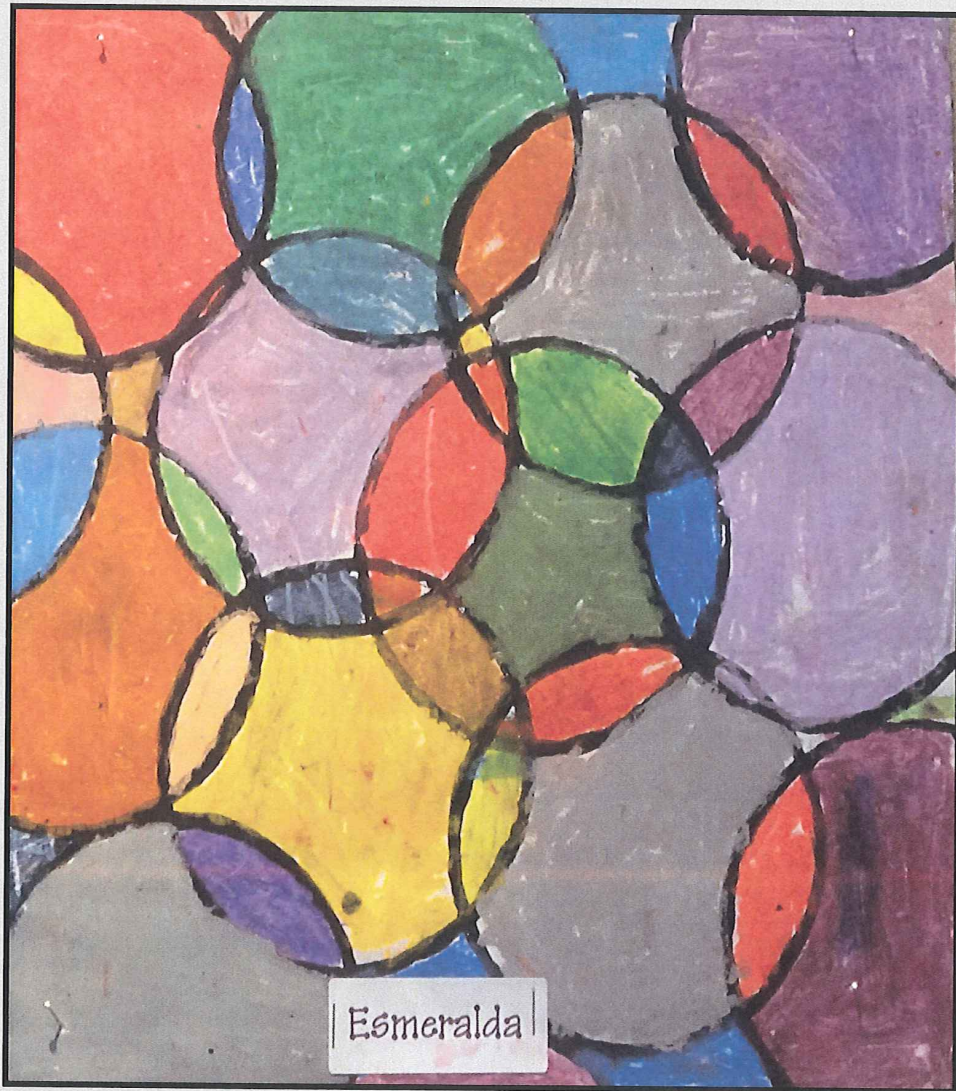
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	12,025,822.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>12,025,822.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>12,025,822.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	0.00	-100.0%
5) TOTAL, REVENUES			11,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,025,822.00	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			12,025,822.00	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,036,822.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000,000.00	15,036,822.00	401.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000,000.00	15,036,822.00	401.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000,000.00	15,036,822.00	401.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,036,822.00	15,036,822.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
	Total, Restricted Balance	0.00	0.00

# Building Fund



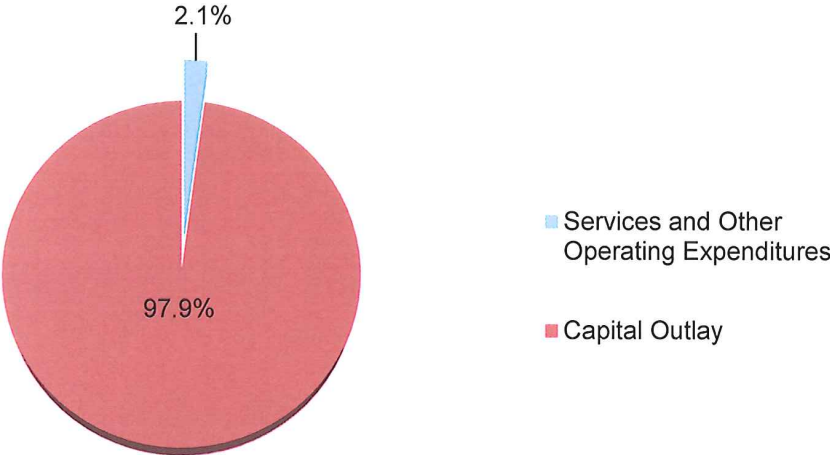
*Artwork created by a Santa Ana Unified School District student from Diamond Elementary School.*

# 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. The projected expenditure is \$0.5 million.



The projected fund balance of approximately \$2.4 million is reserved for future construction projects.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,218.19	34,435.00	-22.1%
5) TOTAL, REVENUES			44,218.19	34,435.00	-22.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,199.09	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,487.46	11,542.50	-14.4%
6) Capital Outlay		6000-6999	8,100,020.66	531,984.00	-93.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,114,707.21	543,526.50	-93.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,070,489.02)	(509,091.50)	-93.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	154.18	0.00	-100.0%
b) Transfers Out		7600-7629	149.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5.18	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,070,483.84)	(509,091.50)	-93.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,959,766.23	2,889,282.39	-73.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,959,766.23	2,889,282.39	-73.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,959,766.23	2,889,282.39	-73.6%
2) Ending Balance, June 30 (E + F1e)			2,889,282.39	2,380,190.89	-17.6%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,880,671.15	2,371,904.65	-17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,611.24	8,286.24	-3.8%
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	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	38,655.29	34,435.00	-10.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	562.90	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	5,000.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>44,218.19</b>	<b>34,435.00</b>	<b>-22.1%</b>
<b>TOTAL, REVENUES</b>			<b>44,218.19</b>	<b>34,435.00</b>	<b>-22.1%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,199.09	0.00	-100.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,199.09	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	13,487.46	11,542.50	-14.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,487.46</b>	<b>11,542.50</b>	<b>-14.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,030,591.48	531,984.00	-93.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	69,429.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,100,020.66</b>	<b>531,984.00</b>	<b>-93.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,114,707.21</b>	<b>543,526.50</b>	<b>-93.3%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	154.18	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			154.18	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	149.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			149.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			5.18	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,218.19	34,435.00	-22.1%
5) TOTAL, REVENUES			44,218.19	34,435.00	-22.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,114,707.21	543,526.50	-93.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,114,707.21	543,526.50	-93.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,070,489.02)	(509,091.50)	-93.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	154.18	0.00	-100.0%
b) Transfers Out		7600-7629	149.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5.18	0.00	-100.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,070,483.84)	(509,091.50)	-93.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,959,766.23	2,889,282.39	-73.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,959,766.23	2,889,282.39	-73.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,959,766.23	2,889,282.39	-73.6%
2) Ending Balance, June 30 (E + F1e)			2,889,282.39	2,380,190.89	-17.6%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,880,671.15	2,371,904.65	-17.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,611.24	8,286.24	-3.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	2,880,671.15	2,371,904.65
Total, Restricted Balance		<u>2,880,671.15</u>	<u>2,371,904.65</u>



# Capital Facilities Fund



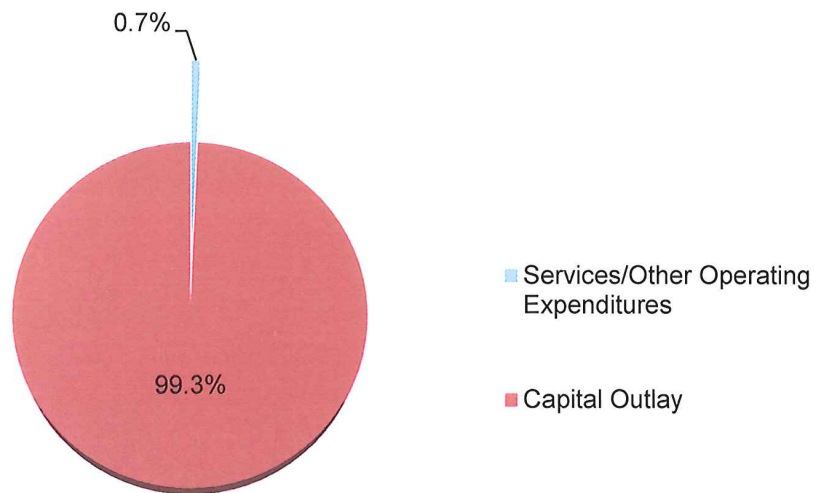
*Artwork created by a Santa Ana Unified School District student from Davis Elementary School.*

# 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 \$5.7 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities. The projected expenditure is \$5.2 million.



The projected fund balance of \$10.2 million is reserved for future construction projects at various sites.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,369,539.59	5,700,000.00	69.2%
5) TOTAL, REVENUES			3,369,539.59	5,700,000.00	69.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	257,389.43	37,000.00	-85.6%
6) Capital Outlay		6000-6999	4,070,520.11	5,178,700.24	27.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,327,909.54	5,215,700.24	20.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(958,369.95)	484,299.76	-150.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(958,369.95)	484,299.76	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,657,570.25	9,699,200.30	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,657,570.25	9,699,200.30	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,657,570.25	9,699,200.30	-9.0%
2) Ending Balance, June 30 (E + F1e)			9,699,200.30	10,183,500.06	5.0%
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 Expenditures		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	9,699,200.30	10,183,500.06	5.0%
Future construction projects	0000	9780		10,183,500.06	
Future construction projects	0000	9780	9,699,200.30		
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	2,900,000.00	2,900,000.00	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%
Interest					
		8660	49,283.49	50,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	175.57	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	231,435.53	250,000.00	8.0%
Other Local Revenue All Other Local Revenue					
		8699	188,645.00	2,500,000.00	1225.2%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,369,539.59	5,700,000.00	69.2%
<b>TOTAL, REVENUES</b>			3,369,539.59	5,700,000.00	69.2%



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	0.00	-100.0%
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	21,000.00	0.00	-100.0%
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	229,889.43	37,000.00	-83.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>257,389.43</b>	<b>37,000.00</b>	<b>-85.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	750.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,046,608.38	5,178,700.24	28.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,161.73	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,070,520.11</b>	<b>5,178,700.24</b>	<b>27.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,327,909.54</b>	<b>5,215,700.24</b>	<b>20.5%</b>

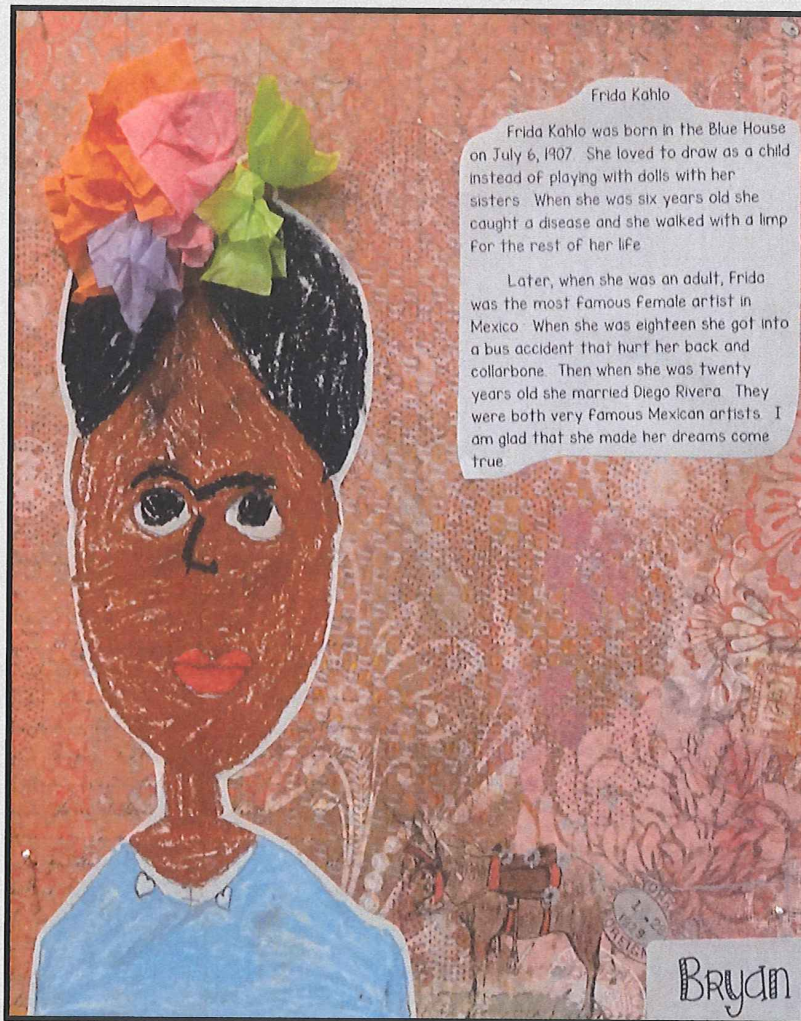
Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,369,539.59	5,700,000.00	69.2%
5) TOTAL, REVENUES			3,369,539.59	5,700,000.00	69.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		114,889.43	37,000.00	-67.8%
8) Plant Services	8000-8999		4,213,020.11	5,178,700.24	22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,327,909.54	5,215,700.24	20.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(958,369.95)	484,299.76	-150.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(958,369.95)	484,299.76	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,657,570.25	9,699,200.30	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,657,570.25	9,699,200.30	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,657,570.25	9,699,200.30	-9.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,699,200.30	10,183,500.06	5.0%
Future construction projects	0000	9780		10,183,500.06	
Future construction projects	0000	9780	9,699,200.30		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
Total, Restricted Balance		0.00	0.00

## County School Facilities Fund



*Artwork created by a Santa Ana Unified School District student from Diamond 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. The projected expenditure of \$18 thousand is budgeted for interest costs and charges.

The projected fund balance of \$25.3 million from the Overcrowding Relief Grant projects savings is reserved until the State has officially closed out and certified those projects.



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,388.22	130,000.00	1.3%
5) TOTAL, REVENUES			128,388.22	130,000.00	1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,078.48	18,000.00	5.4%
6) Capital Outlay		6000-6999	4,159,983.71	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,177,062.19	18,000.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,048,673.97)	112,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,048,673.97)	112,000.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,275,154.36	25,226,480.39	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,275,154.36	25,226,480.39	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,275,154.36	25,226,480.39	-13.8%
2) Ending Balance, June 30 (E + F1e)			25,226,480.39	25,338,480.39	0.4%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,226,480.39	25,338,480.39	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128,058.45	130,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	329.77	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>128,388.22</b>	<b>130,000.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>128,388.22</b>	<b>130,000.00</b>	<b>1.3%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,078.48	18,000.00	5.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,078.48</b>	<b>18,000.00</b>	<b>5.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,674,023.61	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	485,960.10	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,159,983.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,177,062.19</b>	<b>18,000.00</b>	<b>-99.6%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



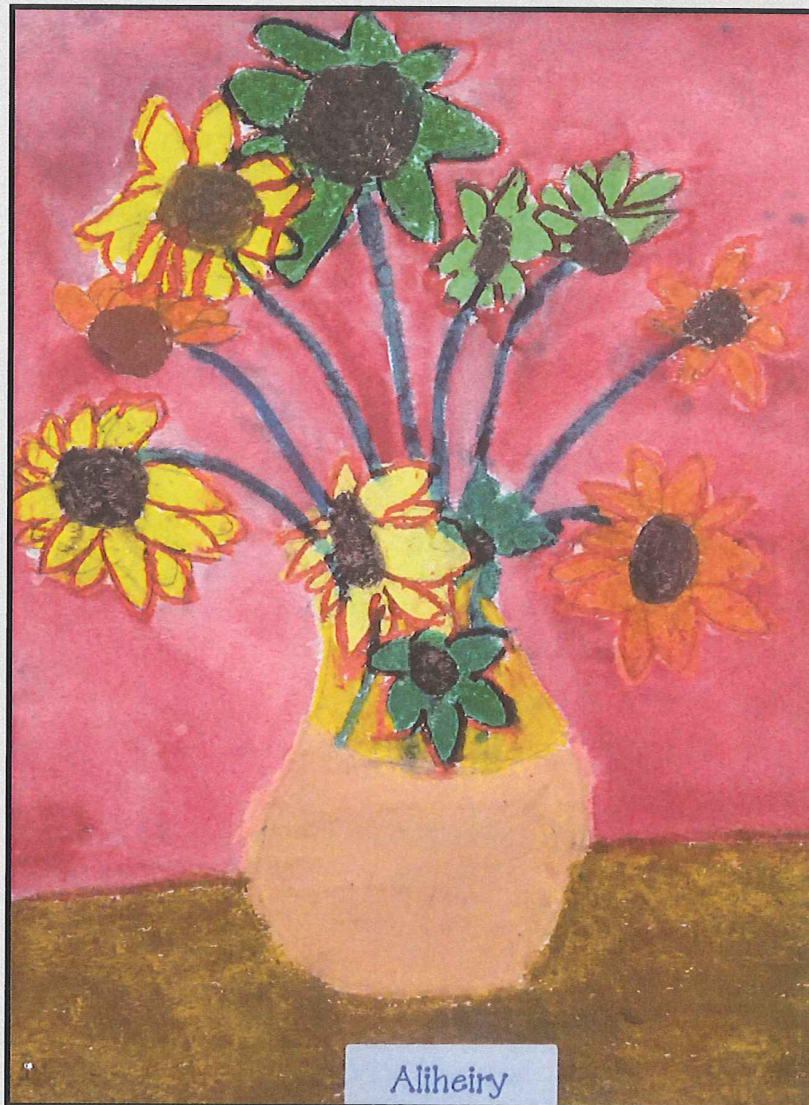
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	128,388.22	130,000.00	1.3%
5) TOTAL, REVENUES			128,388.22	130,000.00	1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,177,062.19	18,000.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,177,062.19	18,000.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,048,673.97)	112,000.00	-102.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,048,673.97)	112,000.00	-102.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,275,154.36	25,226,480.39	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,275,154.36	25,226,480.39	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,275,154.36	25,226,480.39	-13.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
7710	State School Facilities Projects	25,226,480.39	25,338,480.39
Total, Restricted Balance		25,226,480.39	25,338,480.39



Special Reserve Fund for  
Capital Outlay Projects



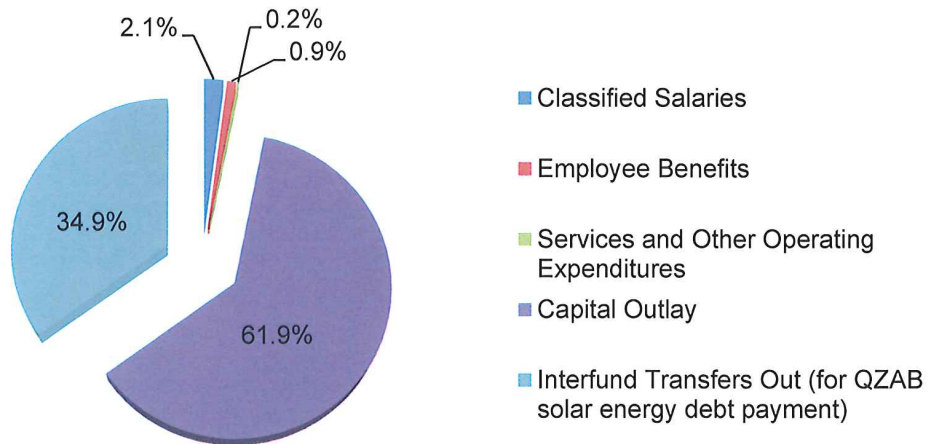
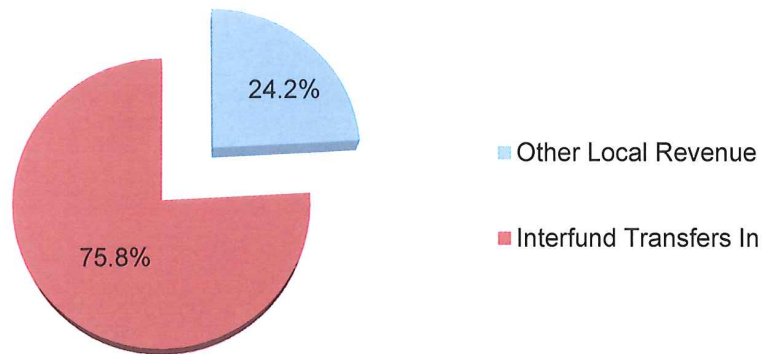
*Artwork created by a Santa Ana Unified School District student from Diamond Elementary School.*

# 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.

Revenue received from the E-Rate reimbursement program is utilized for construction projects at various sites. Every year the District will transfer the projected accumulated savings on electricity costs from unrestricted general funds to this fund for QZAB debt payments.



The projected fund balance of \$0.76 million is reserved for future capital outlay projects.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,211,121.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	549,071.11	381,000.00	-30.6%
5) TOTAL, REVENUES			51,760,192.62	381,000.00	-99.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	71,010.00	85,212.00	20.0%
3) Employee Benefits		3000-3999	30,937.60	38,932.00	25.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	161,540.03	8,000.00	-95.0%
6) Capital Outlay		6000-6999	65,384,808.31	2,556,218.63	-96.1%
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			65,648,295.94	2,688,362.63	-95.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,888,103.32)	(2,307,362.63)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,567,096.00	1,193,757.00	-53.5%
b) Transfers Out		7600-7629	1,441,536.00	1,442,106.00	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			1,125,560.00	(248,349.00)	-122.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,762,543.32)	(2,555,711.63)	-80.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,076,413.50	3,313,870.18	-79.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,076,413.50	3,313,870.18	-79.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,076,413.50	3,313,870.18	-79.4%
2) Ending Balance, June 30 (E + F1e)			3,313,870.18	758,158.55	-77.1%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,827,067.06	357,067.06	-80.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,486,803.12	401,091.49	-73.0%
Future capital outlay projects	0000	9780		401,091.49	
Future capital outlay projects	0000	9780	1,486,803.12		
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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	51,211,121.51	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			51,211,121.51	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	298,633.07	38,412.68	-87.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	438.04	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	250,000.00	342,587.32	37.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			549,071.11	381,000.00	-30.6%
<b>TOTAL, REVENUES</b>			51,760,192.62	381,000.00	-99.3%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	71,010.00	85,212.00	20.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>71,010.00</b>	<b>85,212.00</b>	<b>20.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,412.60	11,120.00	32.2%
OASDI/Medicare/Alternative		3301-3302	5,408.80	6,519.00	20.5%
Health and Welfare Benefits		3401-3402	12,948.10	16,265.00	25.6%
Unemployment Insurance		3501-3502	35.40	43.00	21.5%
Workers' Compensation		3601-3602	1,043.80	1,278.00	22.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,088.90	3,707.00	20.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,937.60</b>	<b>38,932.00</b>	<b>25.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,995.60	0.00	-100.0%
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	146,544.43	8,000.00	-94.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>161,540.03</b>	<b>8,000.00</b>	<b>-95.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,955,834.23	1,586,218.63	-97.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	428,974.08	0.00	-100.0%
Equipment Replacement		6500	0.00	970,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>65,384,808.31</b>	<b>2,556,218.63</b>	<b>-96.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,648,295.94</b>	<b>2,688,362.63</b>	<b>-95.9%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,567,096.00	1,193,757.00	-53.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,567,096.00</b>	<b>1,193,757.00</b>	<b>-53.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,441,536.00	1,442,106.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,441,536.00</b>	<b>1,442,106.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			1,125,560.00	(248,349.00)	-122.1%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	51,211,121.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	549,071.11	381,000.00	-30.6%
5) TOTAL, REVENUES			51,760,192.62	381,000.00	-99.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,648,295.94	2,688,362.63	-95.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,648,295.94	2,688,362.63	-95.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,888,103.32)	(2,307,362.63)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,567,096.00	1,193,757.00	-53.5%
b) Transfers Out		7600-7629	1,441,536.00	1,442,106.00	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			1,125,560.00	(248,349.00)	-122.1%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,762,543.32)	(2,555,711.63)	-80.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,076,413.50	3,313,870.18	-79.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,076,413.50	3,313,870.18	-79.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,076,413.50	3,313,870.18	-79.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,827,067.06	357,067.06	-80.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,486,803.12	401,091.49	-73.0%
Future capital outlay projects	0000	9780		401,091.49	
Future capital outlay projects	0000	9780	1,486,803.12		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	1,827,067.06	357,067.06
Total, Restricted Balance		1,827,067.06	357,067.06



# Capital Project Fund for Blended Component Units



*Artwork created by a Santa Ana Unified School District student from Davis 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 \$0.8 million is reserved for future facility projects.

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,652.42	2,500.00	-5.7%
5) TOTAL, REVENUES			2,652.42	2,500.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,228.72	5,500.00	-11.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,228.72	5,500.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,576.30)	(3,000.00)	-16.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,576.30)	(3,000.00)	-16.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,754.55	828,178.25	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,754.55	828,178.25	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,754.55	828,178.25	-0.4%
2) Ending Balance, June 30 (E + F1e)			828,178.25	825,178.25	-0.4%
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 Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	826,481.76	823,481.76	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	2,592.67	2,500.00	-3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	59.75	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,652.42</b>	<b>2,500.00</b>	<b>-5.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,652.42</b>	<b>2,500.00</b>	<b>-5.7%</b>



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,228.72	5,500.00	-11.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,228.72</b>	<b>5,500.00</b>	<b>-11.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,228.72</b>	<b>5,500.00</b>	<b>-11.7%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,652.42	2,500.00	-5.7%
5) TOTAL, REVENUES			2,652.42	2,500.00	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,228.72	5,500.00	-11.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,228.72	5,500.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,576.30)	(3,000.00)	-16.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

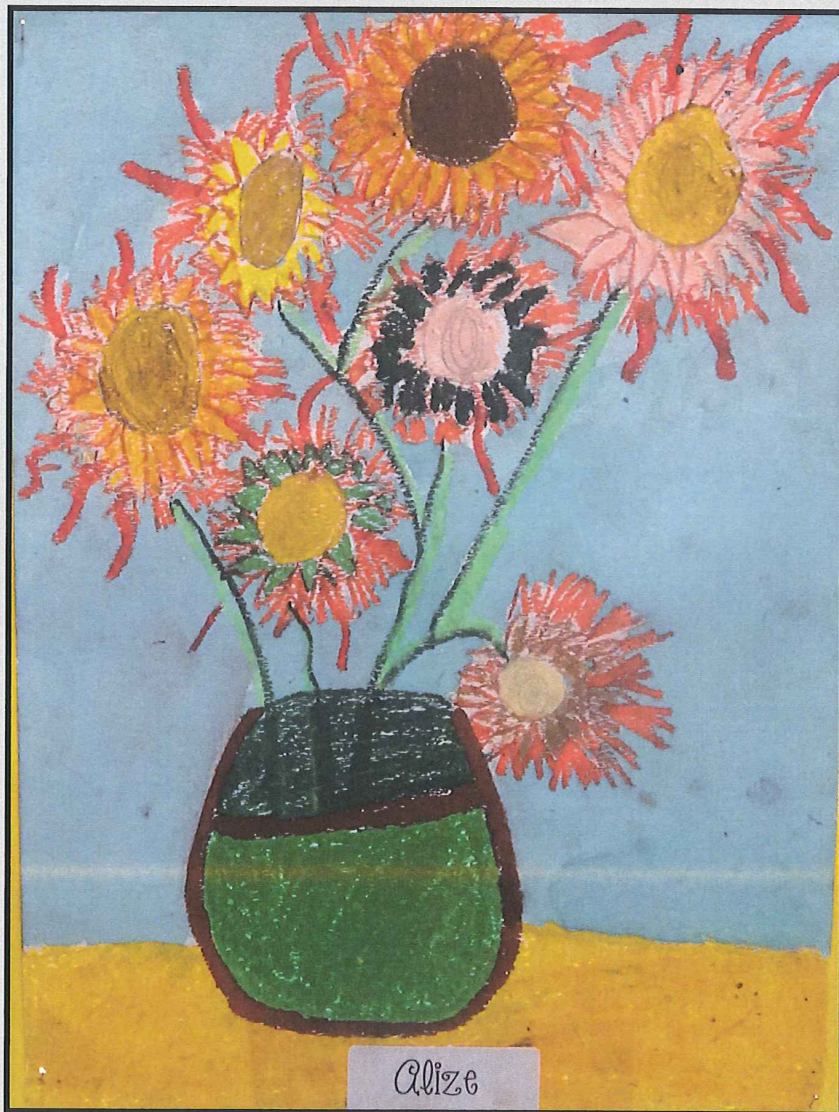
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,576.30)	(3,000.00)	-16.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,754.55	828,178.25	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,754.55	828,178.25	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,754.55	828,178.25	-0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	826,481.76	823,481.76	-0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,696.49	1,696.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	826,481.76	823,481.76
Total, Restricted Balance		826,481.76	823,481.76





## Bond Interest and Redemption Fund

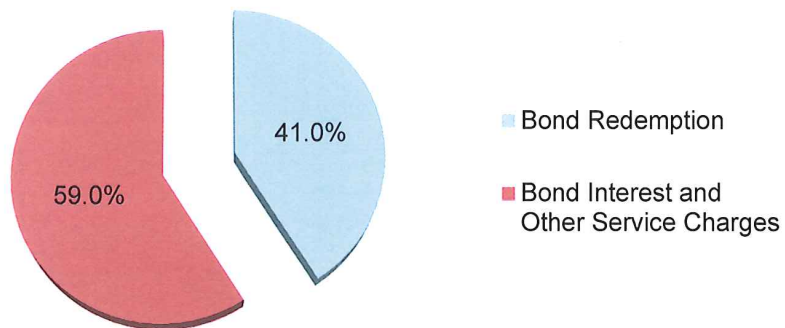
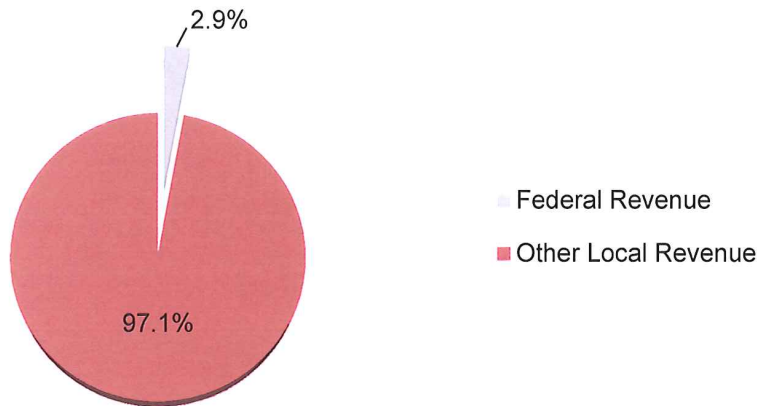


*Artwork created by a Santa Ana Unified School District student from Diamond Elementary School.*

# Bond Interest and Redemption Fund (51)



The Bond and Interest Redemption Fund is a fund established for the repayment of bonds issued (bond interests, redemption, and related costs). The projected revenue and expenditure are \$22.8 million and \$19.6 million, respectively.



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

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	664,227.00	664,227.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,627,068.00	22,113,778.00	18.7%
5) TOTAL, REVENUES			19,291,295.00	22,778,005.00	18.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,610,984.00	19,610,984.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,610,984.00	19,610,984.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(319,689.00)	3,167,021.00	-1090.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(319,689.00)	3,167,021.00	-1090.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,027,239.00	19,707,550.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,027,239.00	19,707,550.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,027,239.00	19,707,550.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			19,707,550.00	22,874,571.00	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,707,550.00	22,874,571.00	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	664,227.00	664,227.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			664,227.00	664,227.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	18,049,424.00	21,536,134.00	19.3%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	231,441.00	231,441.00	0.0%
Supplemental Taxes		8614	299,068.00	299,068.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,135.00	47,135.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,627,068.00	22,113,778.00	18.7%
<b>TOTAL, REVENUES</b>			19,291,295.00	22,778,005.00	18.1%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,041,665.00	8,041,665.00	0.0%
Bond Interest and Other Service Charges		7434	11,569,319.00	11,569,319.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>19,610,984.00</b>	<b>19,610,984.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>19,610,984.00</b>	<b>19,610,984.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



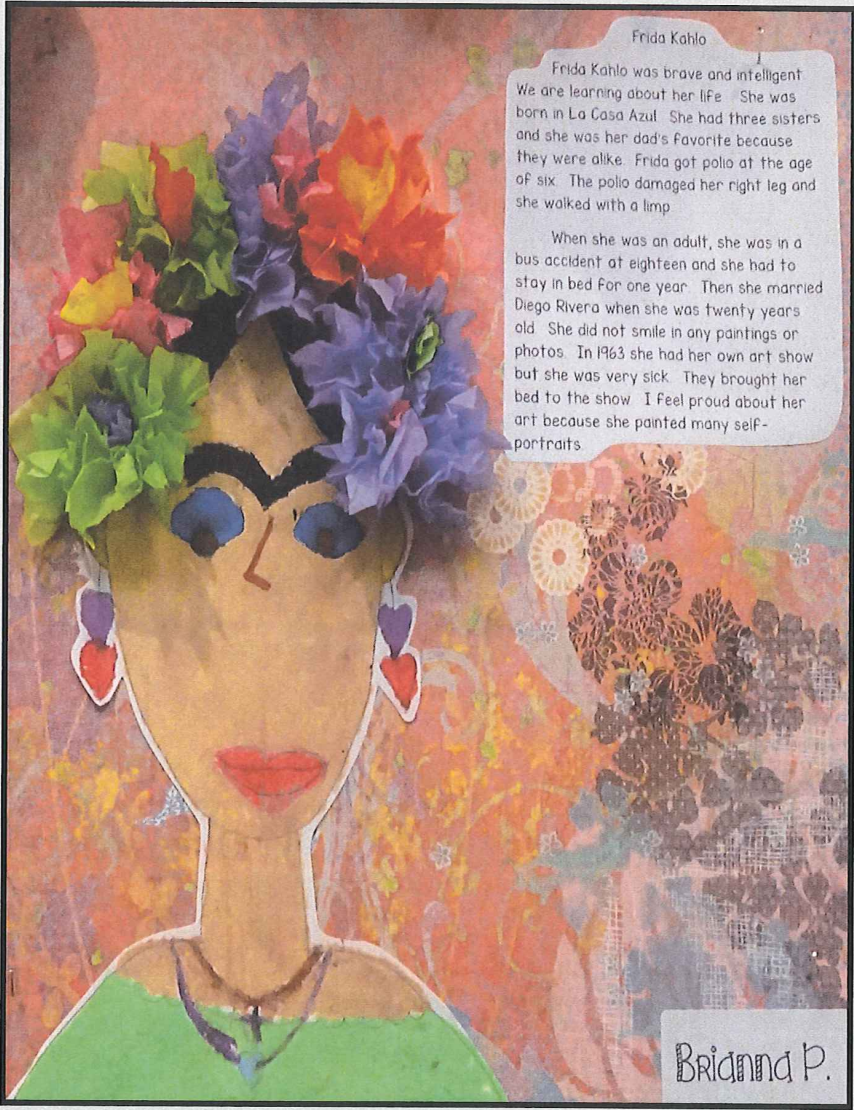
Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	664,227.00	664,227.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,627,068.00	22,113,778.00	18.7%
5) TOTAL, REVENUES			19,291,295.00	22,778,005.00	18.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	19,610,984.00	19,610,984.00	0.0%
10) TOTAL, EXPENDITURES			19,610,984.00	19,610,984.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(319,689.00)	3,167,021.00	-1090.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(319,689.00)	3,167,021.00	-1090.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,027,239.00	19,707,550.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,027,239.00	19,707,550.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,027,239.00	19,707,550.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			19,707,550.00	22,874,571.00	16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,707,550.00	22,874,571.00	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	19,707,550.00	22,874,571.00
Total, Restricted Balance		19,707,550.00	22,874,571.00



# Debt Service Fund

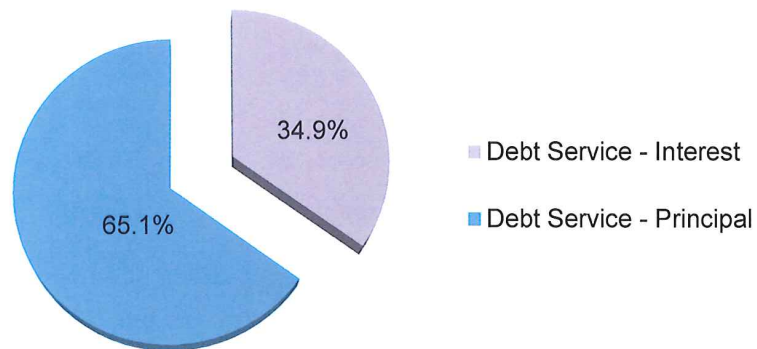
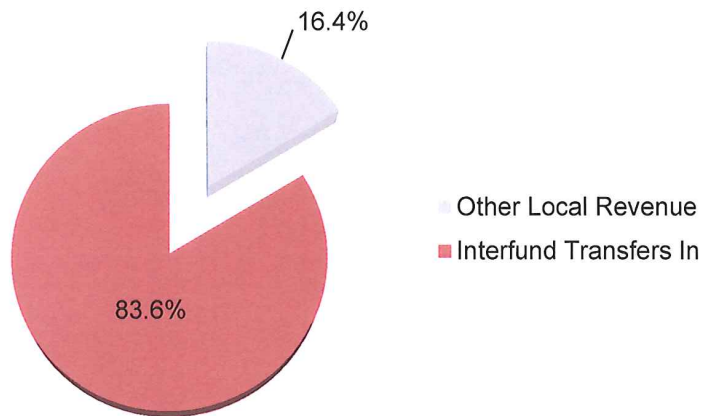


*Artwork created by a Santa Ana Unified School District student from Diamond Elementary School.*

# Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The source to retire both principal and interest on debt service (Certificate of Participations and Qualified Zone Academy Bonds) comes from the General Fund as well as the Special Reserve Fund for Capital Outlay Projects (Fund 40) by means of an interfund transfer.



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324,463.00	1,211,175.00	-8.6%
5) TOTAL, REVENUES			1,324,463.00	1,211,175.00	-8.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,861,108.00	6,793,665.00	15.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,861,108.00	6,793,665.00	15.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,536,645.00)	(5,582,490.00)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,209,103.05	6,190,673.00	18.8%
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			5,209,103.05	6,190,673.00	18.8%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			672,458.05	608,183.00	-9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,564,831.74	10,237,289.79	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,564,831.74	10,237,289.79	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,564,831.74	10,237,289.79	7.0%
2) Ending Balance, June 30 (E + F1e)			10,237,289.79	10,845,472.79	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,237,075.70	10,845,258.70	5.9%
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	214.09	214.09	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	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	277,275.00	213,000.00	-23.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	1,047,188.00	998,175.00	-4.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,324,463.00	1,211,175.00	-8.6%
<b>TOTAL, REVENUES</b>			1,324,463.00	1,211,175.00	-8.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	2,476,108.00	2,373,665.00	-4.1%
Other Debt Service - Principal		7439	3,385,000.00	4,420,000.00	30.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			5,861,108.00	6,793,665.00	15.9%
<b>TOTAL, EXPENDITURES</b>			5,861,108.00	6,793,665.00	15.9%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	5,209,103.05	6,190,673.00	18.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			5,209,103.05	6,190,673.00	18.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			5,209,103.05	6,190,673.00	18.8%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,324,463.00	1,211,175.00	-8.6%
5) TOTAL, REVENUES			1,324,463.00	1,211,175.00	-8.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	5,861,108.00	6,793,665.00	15.9%
10) TOTAL, EXPENDITURES			5,861,108.00	6,793,665.00	15.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,536,645.00)	(5,582,490.00)	23.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,209,103.05	6,190,673.00	18.8%
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			5,209,103.05	6,190,673.00	18.8%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			672,458.05	608,183.00	-9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,564,831.74	10,237,289.79	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,564,831.74	10,237,289.79	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,564,831.74	10,237,289.79	7.0%
2) Ending Balance, June 30 (E + F1e)			10,237,289.79	10,845,472.79	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,237,075.70	10,845,258.70	5.9%
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	214.09	214.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
9010	Other Restricted Local	10,237,075.70	10,845,258.70
Total, Restricted Balance		<u>10,237,075.70</u>	<u>10,845,258.70</u>

## Self-Insurance Fund



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

# Self-Insurance Fund (67)

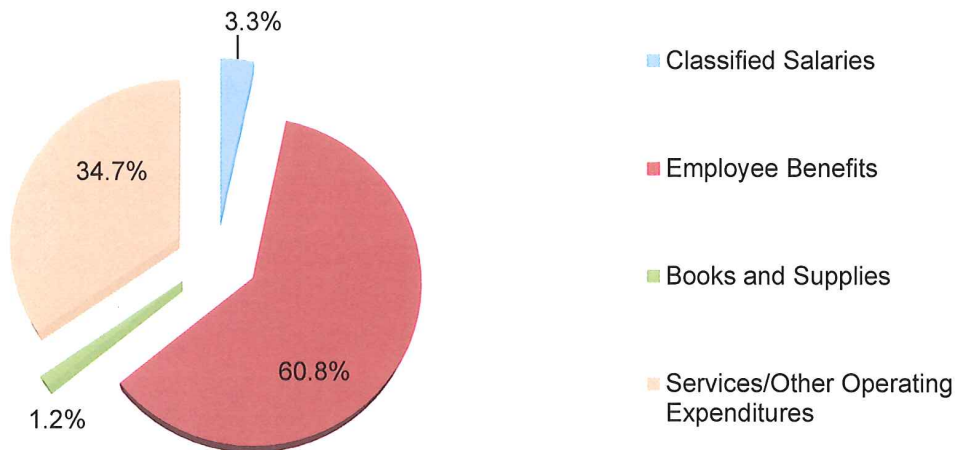


The Self-Insurance Funds are funds established to separate moneys received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund that rolls up to Fund 67:

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

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



Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,572,054.83	20,846,443.20	6.5%
5) TOTAL, REVENUES			19,572,054.83	20,846,443.20	6.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	539,866.40	650,409.40	20.5%
3) Employee Benefits		3000-3999	10,796,630.11	11,845,752.80	9.7%
4) Books and Supplies		4000-4999	354,650.00	231,092.00	-34.8%
5) Services and Other Operating Expenses		5000-5999	8,818,530.00	6,759,478.00	-23.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,509,676.51	19,486,732.20	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(937,621.68)	1,359,711.00	-245.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,000.00	255,000.00	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			255,000.00	255,000.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(682,621.68)	1,614,711.00	-336.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,223,755.76	15,541,134.08	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,223,755.76	15,541,134.08	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,223,755.76	15,541,134.08	-4.2%
2) Ending Net Position, June 30 (E + F1e)			15,541,134.08	17,155,845.08	10.4%
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	15,541,134.08	17,155,845.08	10.4%

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>G. ASSETS</b>					
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 Fund		9130	0.00		
d) with Fiscal Agent		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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	159,862.00	159,860.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,438.83	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,409,739.00	20,686,583.20	6.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,572,054.83</b>	<b>20,846,443.20</b>	<b>6.5%</b>
<b>TOTAL, REVENUES</b>			<b>19,572,054.83</b>	<b>20,846,443.20</b>	<b>6.5%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,534.40	101,534.40	0.0%
Clerical, Technical and Office Salaries		2400	438,332.00	548,875.00	25.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>539,866.40</b>	<b>650,409.40</b>	<b>20.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,957.94	84,878.00	32.7%
OASDI/Medicare/Alternative		3301-3302	39,795.74	49,757.00	25.0%
Health and Welfare Benefits		3401-3402	69,289.08	93,126.00	34.4%
Unemployment Insurance		3501-3502	268.43	325.00	21.1%
Workers' Compensation		3601-3602	7,927.38	9,757.00	23.1%
OPEB, Allocated		3701-3702	10,598,005.00	11,579,617.80	9.3%
OPEB, Active Employees		3751-3752	17,386.54	28,292.00	62.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,796,630.11</b>	<b>11,845,752.80</b>	<b>9.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,600.00	24,092.00	-30.4%
Noncapitalized Equipment		4400	320,050.00	207,000.00	-35.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>354,650.00</b>	<b>231,092.00</b>	<b>-34.8%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	844.00	0.00	-100.0%
Travel and Conferences		5200	10,463.00	3,400.00	-67.5%
Dues and Memberships		5300	89,000.00	0.00	-100.0%
Insurance		5400-5450	3,409,424.00	2,800,000.00	-17.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	50,000.00	78.6%
Transfers of Direct Costs - Interfund		5750	7,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,273,299.00	3,905,578.00	-25.9%
Communications		5900	500.00	500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,818,530.00</b>	<b>6,759,478.00</b>	<b>-23.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>20,509,676.51</b>	<b>19,486,732.20</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	255,000.00	255,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			255,000.00	255,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			255,000.00	255,000.00	0.0%



Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,572,054.83	20,846,443.20	6.5%
5) TOTAL, REVENUES			19,572,054.83	20,846,443.20	6.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		20,509,676.51	19,486,732.20	-5.0%
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			20,509,676.51	19,486,732.20	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(937,621.68)	1,359,711.00	-245.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	255,000.00	255,000.00	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			255,000.00	255,000.00	0.0%

Description	Function Codes	Object Codes	2015-16 Estimated Actuals	2016-17 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(682,621.68)	1,614,711.00	-336.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,223,755.76	15,541,134.08	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,223,755.76	15,541,134.08	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,223,755.76	15,541,134.08	-4.2%
2) Ending Net Position, June 30 (E + F1e)			15,541,134.08	17,155,845.08	10.4%
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	15,541,134.08	17,155,845.08	10.4%

<b>Resource</b>	<b>Description</b>	<b>2015-16 Estimated Actuals</b>	<b>2016-17 Budget</b>
	Total, Restricted Net Position	0.00	0.00



# Supplemental Information



*Artwork created by Santa Ana Unified School District students from Diamond Elementary School.*



Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	49,885.29	49,739.72	50,957.54	48,140.95	48,000.47	49,863.52
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	49,885.29	49,739.72	50,957.54	48,140.95	48,000.47	49,863.52
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	21.46	21.46	21.46	21.46	21.46	21.46
b. Special Education-Special Day Class	18.09	18.09	18.09	18.09	18.09	18.09
c. Special Education-NPS/LCI	18.82	18.82	18.82	18.82	18.82	18.82
d. Special Education Extended Year	146.63	146.63	146.63	146.63	146.63	146.63
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	205.00	205.00	205.00	205.00	205.00	205.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	50,090.29	49,944.72	51,162.54	48,345.95	48,205.47	50,068.52
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2015-16 Estimated Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	121.76	121.76	121.76	212.00	212.00	212.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	15.94	15.94	15.94	15.94	15.94	15.94
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, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	15.94	15.94	15.94	15.94	15.94	15.94
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	137.70	137.70	137.70	227.94	227.94	227.94
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	137.70	137.70	137.70	227.94	227.94	227.94



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	281,071,716.52	301	0.00	303	281,071,716.52	305	8,495,269.57		307	272,576,446.95	309
2000 - Classified Salaries	90,467,764.03	311	737,051.41	313	89,730,712.62	315	6,293,404.13		317	83,437,308.49	319
3000 - Employee Benefits	134,825,878.13	321	255,402.49	323	134,570,475.64	325	4,528,285.25		327	130,042,190.39	329
4000 - Books, Supplies Equip Replace. (6500)	36,461,714.89	331	823,308.77	333	35,638,406.12	335	3,412,471.04		337	32,225,935.08	339
5000 - Services . . . & 7300 - Indirect Costs	76,217,679.52	341	989,430.14	343	75,228,249.38	345	19,803,558.97		347	55,424,690.41	349
TOTAL					616,239,560.28	365			TOTAL	573,706,571.32	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	380
3. STRS . . . . .	3101 & 3102	382
4. PERS . . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .	3401 & 3402	385
7. Unemployment Insurance . . . . .	3501 & 3502	390
8. Workers' Compensation Insurance . . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372) . . . . .	3751 & 3752	393
10. Other Benefits (EC 22310) . . . . .	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 . . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .		8,840,254.36
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .		344,661,553.95
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 . . . . .		60.08%
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) . . . . .		60.08%
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) . . . . .		573,706,571.32
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	273,347,085.73	301	0.00	303	273,347,085.73	305	7,563,039.54		307	265,784,046.19	309
2000 - Classified Salaries	93,377,663.55	311	610,684.13	313	92,766,979.42	315	6,333,114.12		317	86,433,865.30	319
3000 - Employee Benefits	149,037,145.29	321	246,479.65	323	148,790,665.64	325	4,369,206.20		327	144,421,459.44	329
4000 - Books, Supplies Equip Replace. (6500)	34,926,805.49	331	808,300.00	333	34,118,505.49	335	2,475,131.12		337	31,643,374.37	339
5000 - Services . . . & 7300 - Indirect Costs	65,045,971.41	341	131,773.61	343	64,914,197.80	345	21,256,320.55		347	43,657,877.25	349
TOTAL					613,937,434.08	365			TOTAL	571,940,622.55	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	225,577,109.73 375
2. Salaries of Instructional Aides Per EC 41011 . . . . .		2100	27,060,004.14 380
3. STRS . . . . .		3101 & 3102	45,144,641.79 382
4. PERS . . . . .		3201 & 3202	3,537,027.38 383
5. OASDI - Regular, Medicare and Alternative . . . . .		3301 & 3302	5,587,922.85 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) . . . . .		3401 & 3402	37,206,788.91 385
7. Unemployment Insurance . . . . .		3501 & 3502	128,410.21 390
8. Workers' Compensation Insurance . . . . .		3601 & 3602	3,844,929.86 392
9. OPEB, Active Employees (EC 41372) . . . . .		3751 & 3752	7,365,329.37
10. Other Benefits (EC 22310) . . . . .		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .			355,452,164.24 395
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) . . . . .			8,267,974.36 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .			396
14. TOTAL SALARIES AND BENEFITS . . . . .			347,184,189.88 397
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 . . . . .			60.70%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.70%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	571,940,622.55
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) 17,688,245.22
- 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) 489,166,382.82

**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) 3.62%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	36,260,509.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,156,912.25
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	85,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	171,049.01
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)	2,000,452.52
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)	44,673,923.02
9. Carry-Forward Adjustment (Part IV, Line F)	11,895,612.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	56,569,535.52

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	395,185,800.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	69,781,923.44
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,258,567.55
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,529,710.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	134,043.61
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,198,285.56
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)	231,642.03
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)	265,769.21
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)	53,260,666.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,596,118.55
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	31,956,500.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	590,399,027.69

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

7.57%

**D. Preliminary Proposed Indirect Cost Rate**  
(For final approved fixed-with-carry-forward rate for use in 2017-18 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

9.58%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>44,673,923.02</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>5,538,586.38</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.49%) times Part III, Line B18); zero if negative	<u>11,895,612.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.49%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>11,895,612.50</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>11,895,612.50</u>

Approved indirect cost rate: 6.49%  
Highest rate used in any program: 6.49%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	19,015,611.48	1,234,113.19	6.49%
01	3060	613,384.67	9,200.77	1.50%
01	3061	8,927.10	133.90	1.50%
01	3110	27,861.09	417.91	1.50%
01	3180	2,280,364.82	147,958.19	6.49%
01	3310	8,820,503.41	572,450.59	6.49%
01	3315	312,689.45	20,293.55	6.49%
01	3320	726,095.41	47,123.59	6.49%
01	3327	595,040.85	38,618.15	6.49%
01	3345	8,097.23	525.51	6.49%
01	3385	272,187.28	17,664.95	6.49%
01	3395	29,579.82	1,919.73	6.49%
01	3410	278,854.15	18,097.63	6.49%
01	3550	478,889.00	23,943.00	5.00%
01	4035	3,897,771.62	252,965.38	6.49%
01	4050	759,369.90	49,283.10	6.49%
01	4124	1,603,669.95	80,183.20	5.00%
01	4203	3,817,661.50	76,510.33	2.00%
01	5630	211,929.76	13,754.24	6.49%
01	5640	1,887,183.00	122,478.18	6.49%
01	5810	412,548.25	22,025.70	5.34%
01	6010	7,678,865.27	383,943.26	5.00%
01	6382	1,761,328.39	114,310.21	6.49%
01	6512	2,183,859.00	141,732.45	6.49%
01	6515	5,863.46	380.54	6.49%
01	6520	321,721.06	20,879.70	6.49%
01	7220	291,249.20	18,901.80	6.49%
01	7370	104,616.05	6,788.95	6.49%
01	7810	600,493.69	38,972.04	6.49%
01	8150	16,024,951.36	1,040,019.34	6.49%
01	9010	4,405,222.35	8,112.08	0.18%
12	6105	3,386,302.00	219,771.00	6.49%
12	6127	104,923.55	6,810.00	6.49%
13	5310	28,652,818.00	1,464,159.00	5.11%
13	5320	3,303,682.00	168,818.00	5.11%

July 1 Budget  
2015-16 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		150,546.46	150,546.46
2. State Lottery Revenue	8560	7,408,610.03		2,276,341.35	9,684,951.38
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		7,408,610.03	0.00	2,426,887.81	9,835,497.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,548,198.92			5,548,198.92
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,860,411.11			1,860,411.11
4. Books and Supplies	4000-4999	0.00		2,269,472.81	2,269,472.81
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			152,229.00	152,229.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		7,408,610.03	0.00	2,421,701.81	9,830,311.84
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	5,186.00	5,186.00
<b>D. COMMENTS:</b>					
Printing of consumable textbooks; Discovery Streaming-Instructional Videos; Follett/Destiny Service and Support-A library and textbook management program;					

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.

**July 1 Budget (Single Adoption)  
General Fund  
Multiyear Projection  
Unrestricted and Restricted Resources**

	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$514,365,661.67	\$514,292,778.67	\$518,007,577.67
Federal Revenues	8100 - 8299	\$43,962,919.93	\$41,962,919.93	\$41,962,919.93
Other State Revenues	8300 - 8599	\$77,624,666.44	\$76,983,988.43	\$77,755,126.00
Other Local Revenues	8600 - 8799	\$7,731,934.39	\$5,216,661.39	\$3,909,976.47
<b>Revenues</b>		<b>\$643,685,182.43</b>	<b>\$638,456,348.42</b>	<b>\$641,635,600.07</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$273,347,085.73	\$270,990,751.92	\$270,136,685.07
Classified Salaries	2000 - 2999	\$93,377,663.55	\$93,611,107.69	\$93,817,689.99
Employee Benefits	3000 - 3999	\$149,037,145.29	\$157,852,914.30	\$167,254,632.58
Books and Supplies	4000 - 4999	\$34,704,400.49	\$31,380,486.97	\$30,402,174.93
Services and Other Operating	5000 - 5999	\$67,064,905.29	\$57,918,529.90	\$58,990,904.69
Capital Outlay	6000 - 6900	\$4,956,826.56	\$4,956,826.56	\$4,956,826.56
Other Outgo	7000 - 7299	\$5,340,935.00	\$5,340,935.00	\$5,340,935.00
Direct Support/Indirect Cost	7300 - 7399	(\$2,018,933.88)	(\$2,018,933.88)	(\$2,018,933.88)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Expenditures</b>		<b>\$626,061,552.03</b>	<b>\$620,284,142.46</b>	<b>\$629,132,438.94</b>
Excess (Deficiency) of Revenues Over Expenditures		\$17,623,630.40	\$18,172,205.96	\$12,503,161.13
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$6,828,415.93	\$6,367,704.00	\$6,407,668.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$0.00	\$0.00	\$0.00
<b>Other Financing Sources/Uses</b>		<b>(\$6,828,415.93)</b>	<b>(\$6,367,704.00)</b>	<b>(\$6,407,668.00)</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$10,795,214.47</b>	<b>\$11,804,501.96</b>	<b>\$6,095,493.13</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$66,069,681.63	\$76,864,896.10	\$88,669,398.06
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$66,069,681.63	\$76,864,896.10	\$88,669,398.06
Ending Fund Balance	9799	\$76,864,896.10	\$88,669,398.06	\$94,764,891.19
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
<b>Fund Balance, Nonspendable</b>				
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$10,789,077.58	\$10,193,305.71	\$9,776,198.34
<b>Committed</b>				
Stabilization Arrangements	9750	\$7,547,581.70	\$7,547,581.70	\$7,547,581.70
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$44,700,437.46	\$57,225,473.72	\$63,560,309.01
0000 SAEA 1% ongoing Salary raise	9780	\$2,816,584.20	\$5,676,616.12	\$8,580,095.72
0032 Civic Center	9780	\$43,680.01	\$43,680.01	\$43,680.01
0033 Godinez Rental	9780	\$20,248.38	\$20,248.38	\$20,248.38
0308 QZAB Solar Energy	9780	\$2,072,197.05	\$2,072,197.05	\$2,072,197.05
0703 LIFI contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
0720 15-16 One-time Discretionary	9780	\$6,553,106.29	\$4,065,306.29	\$1,577,506.29
0720 SAEA 1% off schedule payment	9780	\$2,816,584.20	\$2,816,584.20	\$2,816,584.20
0803 Instructional Materials	9780	\$3,089,074.19	\$3,439,074.19	\$3,789,074.19
0000 Declining Enrollment	9780	\$26,938,963.14	\$38,391,767.48	\$43,610,923.17
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$12,657,799.36	\$12,533,036.93	\$12,710,802.14
Undesignated/Unappropriated	9790	(\$0.00)	(\$0.00)	(\$0.00)



**July 1 Budget (Single Adoption)  
General Fund  
Multiyear Projection  
Unrestricted Resources**

	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$514,365,661.67	\$514,292,778.67	\$518,007,577.67
Federal Revenues	8100 - 8299	\$414,766.00	\$414,766.00	\$414,766.00
Other State Revenues	8300 - 8599	\$9,002,367.00	\$8,912,434.00	\$8,898,266.00
Other Local Revenues	8600 - 8799	\$4,476,537.39	\$1,943,564.39	\$1,855,229.47
<b>Revenues</b>		<b>\$528,259,332.06</b>	<b>\$525,563,543.06</b>	<b>\$529,175,839.14</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$212,955,922.87	\$210,701,462.29	\$209,433,296.04
Classified Salaries	2000 - 2999	\$56,999,173.03	\$57,141,670.96	\$57,284,525.14
Employee Benefits	3000 - 3999	\$90,897,026.65	\$97,354,169.47	\$104,173,028.63
Books and Supplies	4000 - 4999	\$18,435,619.52	\$16,278,120.58	\$16,683,445.78
Services and Other Operating	5000 - 5999	\$51,700,905.57	\$43,647,243.08	\$44,646,826.54
Capital Outlay	6000 - 6900	\$654,231.89	\$654,231.89	\$654,231.89
Other Outgo	7000 - 7299	\$2,415,398.00	\$2,415,398.00	\$2,415,398.00
Direct Support/Indirect Cost	7300 - 7399	(\$5,671,015.24)	(\$5,568,008.51)	(\$5,568,008.51)
Debt Service	7400 - 7499	\$251,524.00	\$251,524.00	\$251,524.00
<b>Expenditures</b>		<b>\$428,638,786.29</b>	<b>\$422,875,811.76</b>	<b>\$429,974,267.51</b>
Excess (Deficiency) of Revenues Over Expenditures		\$99,620,545.77	\$102,687,731.30	\$99,201,571.63
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$6,828,415.93	\$6,367,704.00	\$6,407,668.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	(\$81,820,349.75)	(\$83,919,753.47)	(\$86,281,303.13)
<b>Other Financing Sources/Uses</b>		<b>(\$88,648,765.68)</b>	<b>(\$90,287,457.47)</b>	<b>(\$92,688,971.13)</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>\$10,971,780.09</b>	<b>\$12,400,273.83</b>	<b>\$6,512,600.50</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$55,104,038.43	\$66,075,818.52	\$78,476,092.35
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$55,104,038.43	\$66,075,818.52	\$78,476,092.35
Ending Fund Balance	9799	\$66,075,818.52	\$78,476,092.35	\$84,988,692.85
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
<b>Fund Balance, Nonspendable</b>				
Nonspendable Revolving Cash	9711	\$170,000.00	\$170,000.00	\$170,000.00
Nonspendable Stores	9712	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$0.00	\$0.00	\$0.00
<b>Committed</b>				
Stabilization Arrangements	9750	\$7,547,581.70	\$7,547,581.70	\$7,547,581.70
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$44,700,437.46	\$57,225,473.72	\$63,560,309.01
0000 SAEA 1% ongoing Salary raise	9780	\$2,816,584.20	\$5,676,616.12	\$8,580,095.72
0032 Civic Center	9780	\$43,680.01	\$43,680.01	\$43,680.01
0033 Godinez Rental	9780	\$20,248.38	\$20,248.38	\$20,248.38
0308 QZAB Solar Energy	9780	\$2,072,197.05	\$2,072,197.05	\$2,072,197.05
0703 LIFI contract	9780	\$350,000.00	\$700,000.00	\$1,050,000.00
0720 15-16 One-time Discretionary	9780	\$6,553,106.29	\$4,065,306.29	\$1,577,506.29
0720 SAEA 1% off schedule payment	9780	\$2,816,584.20	\$2,816,584.20	\$2,816,584.20
0803 Instructional Materials	9780	\$3,089,074.19	\$3,439,074.19	\$3,789,074.19
0000 Declining Enrollment	9780	\$26,938,963.14	\$38,391,767.48	\$43,610,923.17
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$12,657,799.36	\$12,533,036.93	\$12,710,802.14
Undesignated/Unappropriated	9790	(\$0.00)	(\$0.00)	(\$0.00)

**July 1 Budget (Single Adoption)**  
**General Fund**  
**Multiyear Projection**  
**Restricted Resources**

	Object Code	Base Year 2016 - 17	Year 1 2017 - 18	Year 2 2018 - 19
<b>Revenues</b>				
LCFF/State Aid	8010 - 8099	\$0.00	\$0.00	\$0.00
Federal Revenues	8100 - 8299	\$43,548,153.93	\$41,548,153.93	\$41,548,153.93
Other State Revenues	8300 - 8599	\$68,622,299.44	\$68,071,554.43	\$68,856,860.00
Other Local Revenues	8600 - 8799	\$3,255,397.00	\$3,273,097.00	\$2,054,747.00
<b>Revenues</b>		<b>\$115,425,850.37</b>	<b>\$112,892,805.36</b>	<b>\$112,459,760.93</b>
<b>Expenditures</b>				
Certificated Salaries	1000 - 1999	\$60,391,162.86	\$60,289,289.63	\$60,703,389.03
Classified Salaries	2000 - 2999	\$36,378,490.52	\$36,469,436.73	\$36,533,164.85
Employee Benefits	3000 - 3999	\$58,140,118.64	\$60,498,744.83	\$63,081,603.95
Books and Supplies	4000 - 4999	\$16,268,780.97	\$15,102,366.39	\$13,718,729.15
Services and Other Operating	5000 - 5999	\$15,363,999.72	\$14,271,286.82	\$14,344,078.15
Capital Outlay	6000 - 6900	\$4,302,594.67	\$4,302,594.67	\$4,302,594.67
Other Outgo	7000 - 7299	\$2,925,537.00	\$2,925,537.00	\$2,925,537.00
Direct Support/Indirect Cost	7300 - 7399	\$3,652,081.36	\$3,549,074.63	\$3,549,074.63
Debt Service	7400 - 7499	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>		<b>\$197,422,765.74</b>	<b>\$197,408,330.70</b>	<b>\$199,158,171.43</b>
Excess (Deficiency) of Revenues Over Expenditures		<b>(\$81,996,915.37)</b>	<b>(\$84,515,525.34)</b>	<b>(\$86,698,410.50)</b>
<b>Other Financing Sources/Uses</b>				
Interfund Transfers In	8900 - 8929	\$0.00	\$0.00	\$0.00
Interfund Transfers Out	7600 - 7629	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8930 - 8979	\$0.00	\$0.00	\$0.00
All Other Financing Uses	7630 - 7699	\$0.00	\$0.00	\$0.00
Contributions	8980 - 8999	\$81,820,349.75	\$83,919,753.47	\$86,281,303.13
<b>Other Financing Sources/Uses</b>		<b>\$81,820,349.75</b>	<b>\$83,919,753.47</b>	<b>\$86,281,303.13</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>(\$176,565.62)</b>	<b>(\$595,771.87)</b>	<b>(\$417,107.37)</b>
<b>Fund Balance</b>				
Beginning Fund Balance	9791	\$10,965,643.20	\$10,789,077.58	\$10,193,305.71
Audit Adjustments	9793	\$0.00	\$0.00	\$0.00
Other Restatements	9795	\$0.00	\$0.00	\$0.00
Adjusted Beginning Fund Balance	9797	\$10,965,643.20	\$10,789,077.58	\$10,193,305.71
Ending Fund Balance	9799	\$10,789,077.58	\$10,193,305.71	\$9,776,198.34
<b>Components of Ending Fund Balance</b>				
Reserved Balances	9700	\$0.00	\$0.00	\$0.00
<b>Fund Balance, Nonspendable</b>				
Nonspendable Revolving Cash	9711	\$0.00	\$0.00	\$0.00
Nonspendable Stores	9712	\$0.00	\$0.00	\$0.00
Nonspendable Prepaid Items	9713	\$0.00	\$0.00	\$0.00
All Other Nonspendable Assets	9719	\$0.00	\$0.00	\$0.00
General Reserve	9730	\$0.00	\$0.00	\$0.00
Restricted Balance	9740	\$10,789,077.58	\$10,193,305.71	\$9,776,198.34
<b>Committed</b>				
Stabilization Arrangements	9750	\$0.00	\$0.00	\$0.00
Other Commitments	9760	\$0.00	\$0.00	\$0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	\$0.00	\$0.00	\$0.00
Other Assignments	9780	\$0.00	\$0.00	\$0.00
Economic Uncertainties Percentage		2%	2%	2%
Reserve for Economic Uncertainties	9789	\$0.00	\$0.00	\$0.00
Undesignated/Unappropriated	9790	\$0.00	\$0.00	\$0.00

Object	CB - Budget	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Projection May	Projection June	Projection Total	Projected Accrual	Total
<b>Beginning Cash Balance</b>		54,934,007	55,769,552	30,623,979	53,684,401	39,331,857	34,505,543	121,242,127	114,571,139	93,821,317	97,341,395	106,408,974	62,483,793			
<b>Receipts</b>																
LCFF	311,854,588	16,486,795	16,486,795	29,764,716	29,676,230	28,676,230	29,709,516	29,676,231	24,359,484	26,689,649	28,298,195	29,676,229	21,376,549	311,854,588	0	311,854,588
Education Protection Account Payment	17,009,688			17,395,468	4,116,468	4,116,468	17,395,468	17,395,468	13,985,566	18,261,862	29,863,171	6,856,072	15,236,584	68,348,403		68,348,403
Library Tax	11,746,321	5,778,668	117,775	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	13,746,321		13,746,321
Other	11,746,321	5,778,668	117,775	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	4,100,130	13,746,321		13,746,321
8080-8085	56,643,566		3,981,403	2,669,859	1,821,048	284,860	5,815,057	2,820,320	4,452,104	1,713,381	1,206,402	2,800,000	29,898,140	56,643,566	(0)	56,643,566
Federal Revenues																
8300-8399	104,324,863	1,427,770	1,427,770	8,842,088	406,458	8,252,051	17,189,707	16,354,359	3,254,314	7,212,051	7,702,282	13,450,605	18,725,156	104,324,863	(0)	104,324,863
8311																
8600-8799	15,555,361	6,163	242,625	525,976	366,067	1,207,122	2,194,048	513,190	(1,654,547)	326,890	872,809	2,250,000	8,704,938	15,555,361		15,555,361
Interfund Transfers/Contributions	1,035													1,035		1,035
8800-8899															(616)	
9111-9499		11,193,910	(829,764)	5,130,784	6,075,036	(2,956,673)	3,981,942	2,836,721	(461,679)	(185,164)	(687,730)			24,760,283		24,760,283
<b>Total Receipts</b>	<b>664,614,770</b>	<b>34,893,127</b>	<b>21,006,467</b>	<b>67,665,395</b>	<b>36,633,669</b>	<b>42,212,492</b>	<b>110,897,325</b>	<b>64,253,250</b>	<b>29,611,229</b>	<b>68,632,412</b>	<b>67,014,472</b>	<b>62,236,628</b>	<b>93,406,369</b>	<b>662,940,735</b>	<b>(616)</b>	<b>662,940,119</b>
<b>Disbursements</b>																
1000-1999	281,071,717	3,563,663	22,183,763	22,183,763	22,457,725	22,714,470	523,865	45,811,235	24,631,477	24,334,071	31,382,339	30,425,297	30,440,067	281,071,717	(0)	281,071,717
Classified Salaries	30,467,764	(265,602)	3,627,624	5,155,070	7,444,181	7,903,650	8,148,565	7,627,784	7,614,145	9,125,139	8,033,252	13,529,579	13,529,578	30,467,764		30,467,764
2000-2999	134,825,678	205,673	6,963,533	9,542,849	9,542,319	9,664,141	9,747,059	8,864,513	10,044,893	11,688,931	9,181,037	24,760,465	24,760,465	134,825,678	(0)	134,825,678
3000-3999	113,819,260	689,293	6,420,810	5,199,289	8,747,240	5,897,396	7,509,203	6,814,641	7,407,066	9,631,449	6,898,474	26,006,700	26,006,699	113,819,260		113,819,260
4000-5999	5,639,533				691,638	288,624	296,575	259,835	17,117	115,659	179,708	1,521,824	1,521,824	5,639,533		5,639,533
6000-6999	3,436,452	89,036	89,036	257,740	159,464	159,464	226,797	1,361,492	301,916	587,629	421,818	(112,056)	(112,056)	3,436,452		3,436,452
7000-7999	19,605,966			521,192	499,668	395,183			1,516,606	2,751,192				19,605,966		19,605,966
All Other Financing/Transfers Out																
8000-8999																
8900-8999																
Liabilities (Clio)																
Non-Operating Accounts																
<b>Total Disbursements</b>	<b>648,865,600</b>	<b>34,047,672</b>	<b>46,162,050</b>	<b>44,695,973</b>	<b>62,386,112</b>	<b>47,038,806</b>	<b>26,850,741</b>	<b>70,824,238</b>	<b>50,261,051</b>	<b>65,112,334</b>	<b>67,443,893</b>	<b>86,161,609</b>	<b>109,989,701</b>	<b>691,864,281</b>	<b>0</b>	<b>691,864,281</b>
Ending Cash Balance		55,769,552	30,623,979	53,684,401	39,331,857	34,505,543	121,242,127	114,571,139	93,821,317	97,341,395	106,408,974	62,483,793	45,910,461			
Ending Available Cash Balance																

Cash Flow 2016-17  
As of April 2016

Object	CB - Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Total	Projected Actual	Total
<b>Beginning Cash Balance</b>		44,336,845	44,336,198	20,242,342	44,189,545	31,080,572	27,189,579	114,407,292	109,492,239	95,134,757	102,383,279	114,111,167	62,409,436			
<b>Receipts</b>																
LCFF	339,604,288	18,995,214.40	18,995,214.40	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	30,591,385.92	0	339,604,288
Education Protection Account Payment	71,003,688	-	-	17,395,488	17,395,488	17,395,488	17,395,488	17,395,488	17,395,488	18,281,882	18,281,882	18,281,882	15,235,684	15,235,684	-	69,348,403
Property Tax	116,971,860	5,778,569	5,778,569	4,146,771	4,146,771	8,393,141	8,393,141	13,085,256	35,036	5,656,280	29,660,171	6,866,072	422,819	422,819	-	113,199,344
Other	(13,520,304)	-	-	(400,139)	(400,139)	(533,517)	(533,517)	(533,517)	(533,517)	(1,042,647)	(842,626)	(2,806,479)	(2,806,479)	(2,806,479)	(0)	(13,520,304)
Federal Revenues	43,952,820	-	-	3,851,405	3,851,405	2,860,859	2,860,859	5,515,657	4,529,104	1,713,381	1,206,402	2,800,000	17,217,684	17,217,684	(0)	43,952,820
Other State Revenues	77,626,666	1,427,770	1,427,770	8,842,088	486,438	8,252,091	17,189,707	16,354,359	3,354,314	7,212,051	7,702,282	2,738,884	2,738,884	2,738,884	0	77,626,666
Other Local Revenues	7,731,934	6,163	242,623	525,976	386,057	1,207,122	2,184,048	513,180	(1,654,547)	326,980	872,809	2,250,000	861,512	861,512	(0)	7,731,934
Interfund Transfers/Contributions	8800-8999	-	-	-	616	6,075,036	3,981,942	2,836,721	(461,679)	(165,184)	(65,720)	-	-	-	-	-
Assets (Calc)	9111-9499	11,893,810	(829,764)	5,130,784	6,075,036	(2,905,673)	3,981,942	2,836,721	(461,679)	(165,184)	(65,720)	-	-	-	-	24,750,283
<b>Total Receipts</b>	<b>843,687,182</b>	<b>36,381,646</b>	<b>21,614,866</b>	<b>68,483,085</b>	<b>39,448,724</b>	<b>43,127,646</b>	<b>114,470,195</b>	<b>65,169,405</b>	<b>36,744,132</b>	<b>62,654,149</b>	<b>69,304,694</b>	<b>42,439,853</b>	<b>64,365,227</b>	<b>64,365,227</b>	<b>(0)</b>	<b>862,012,634</b>
<b>Disbursements</b>																
Certified Salaries	1000-1999	273,347,086	3,465,724	21,972,815	21,840,524	22,050,213	509,468	44,552,215	23,854,536	23,665,303	30,519,866	29,676,155	29,616,460	29,616,460	(0)	273,347,086
Classified Salaries	2000-2999	93,377,684	2,801,330	3,744,307	7,683,623	8,157,671	6,458,600	7,859,053	7,659,055	8,396,690	8,292,158	12,428,567	12,428,567	12,428,567	(0)	93,377,684
Employee Benefits	3000-3999	149,037,145	277,573	7,024,219	19,990,493	10,882,486	9,774,444	8,863,981	11,039,781	12,920,697	10,188,751	27,382,440	27,382,440	27,382,440	(0)	149,037,145
Contractual Services	4000-4999	191,456,785	818,254	7,148,422	4,448,789	3,282,854	7,200,000	5,914,811	5,914,811	5,914,811	3,257,274	2,337,586	2,337,586	2,337,586	(0)	191,456,785
Capital Outlay	6000-6999	4,956,827	-	218,422	807,810	253,684	260,672	228,380	115,045	101,658	327,274	1,327,596	1,327,596	1,327,596	0	4,956,827
Other Outlay	7000-7999	88,036	88,036	267,740	158,684	158,465	228,397	1,361,492,000	301,916	587,629	421,819	152,550	(238,618)	3,576,525	0	88,036
All Other Financing/Transfers Out	7600-7659	6,828,418	-	821,132	499,659	395,183	1,000	1,515,606	2,751,132	1,678,673	2,047,764	-	1,045,574	6,828,415	0	6,828,418
Liabilities (Calc)	9500-9599	-	-	6,609,789	2,841,488	(59,164)	1,000	68,109	(1,271,779)	1,678,673	2,047,764	-	-	-	-	-
Audit Adjustments	9702-9795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Operating Accounts	9900-9999	-	-	564	13,389	(13,389)	(323)	329	910	(910)	-	-	-	-	-	-
<b>Total Disbursements</b>	<b>632,832,868</b>	<b>36,865,186</b>	<b>46,608,740</b>	<b>44,648,862</b>	<b>62,556,897</b>	<b>47,818,642</b>	<b>27,262,682</b>	<b>70,063,468</b>	<b>60,101,814</b>	<b>65,306,627</b>	<b>67,676,606</b>	<b>84,144,684</b>	<b>84,144,684</b>	<b>84,144,684</b>	<b>0</b>	<b>676,981,648</b>
Ending Cash Balance		44,336,186	20,242,342	44,189,545	31,080,678	27,189,678	114,407,292	109,492,239	85,134,757	102,383,279	114,111,167	62,409,436	31,830,730			
Enrnt Available Cash Balance																

Cash Flow 2017-18  
As of April 2016

Summary

Object	CB_Budget	Projection												Projected Actual	Total	
		July	August	September	October	November	December	January	February	March	April	May	June			
<b>Beginning Cash Balance</b>		31,930,730	30,439,370	6,809,319	30,856,398	18,229,312	14,525,884	101,849,540	97,568,973	89,546,516	90,846,149	102,943,430	50,613,391			
<b>Receipts</b>																
LCHF	309,831,405	16,991,570.23	16,991,570.23	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	309,831,405
Education Projection Account Payment	71,009,690			17,385,669	30,584,826.42	17,385,669	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	30,584,826.42	71,009,690
Property Tax	118,871,880	5,778,589	117,775	4,146,771	641,631	8,391,141	38,236,103	13,885,956	96,036	6,656,260	28,866,171	6,866,072	422,819	15,995,894	113,188,344	118,871,880
Other	8080-8079	(13,520,304)	(409,139)	(800,277)	(533,517)	(2,703,859)	(533,517)	(533,517)	(1,042,847)	(842,626)	(2,806,679)	(2,806,679)	(2,806,679)	(2,806,679)	(2,806,679)	(13,520,304)
Federal Revenues	8100-8289	41,962,820	3,951,405	2,650,659	1,821,048	294,850	5,515,057	2,520,320	4,459,104	1,713,381	1,206,402	2,800,000	15,217,494	41,962,820	41,962,820	41,962,820
Other State Revenues	8300-8589	76,993,996	1,427,770	9,842,098	498,458	8,252,091	17,189,707	16,354,359	3,254,314	7,212,051	7,722,282	2,417,845	2,417,845	76,993,998	76,993,998	76,993,998
Other Local Revenues	8511	5,216,861		525,976	366,067	1,207,122	2,184,048	513,189	(1,652,527)	326,880	872,809	300,000	318,239	5,216,861	5,216,861	5,216,861
Intrafund Transfer/Contributions	8800-8999			616	616				616	616						616
Assets (Calc)	9111-9499	11,183,810	(820,764)	5,130,784	6,075,036	(2,905,673)	3,981,942	2,838,721	(481,679)	(185,164)	(65,730)					11,183,810
<b>Total Receipts</b>	<b>638,466,948</b>	<b>36,397,902</b>	<b>21,611,242</b>	<b>69,496,606</b>	<b>39,442,165</b>	<b>43,121,088</b>	<b>114,463,636</b>	<b>65,161,845</b>	<b>36,737,672</b>	<b>62,647,690</b>	<b>69,298,134</b>	<b>40,161,865</b>	<b>61,462,065</b>	<b>656,781,700</b>	<b>656,781,700</b>	<b>656,781,700</b>
<b>Disbursements</b>																
Classified Salaries	1000-1989	270,990,752	3,435,848	21,397,748	21,652,253	21,899,789	505,076	44,169,162	23,748,041	23,461,301	30,256,775	28,321,199	29,351,157	270,990,752	270,990,752	270,990,752
Employee Benefits	2000-2999	93,611,108	2,808,333	3,759,967	5,394,185	6,179,632	8,429,621	7,888,676	7,878,702	8,407,857	9,312,868	12,459,638	12,459,638	93,611,108	93,611,108	93,611,108
Supplies and Services	3000-3999	157,852,814	241,034	7,450,367	11,640,377	11,314,889	1,421,769	10,401,907	11,799,587	19,984,844	10,748,075	28,072,743	29,072,743	157,852,814	157,852,814	157,852,814
Grants	4000-4999	89,259,377	540,822	3,211,403	4,018,388	4,250,972	5,250,972	5,250,972	3,111,042	4,373,542	3,457,079	2,917,529	1,317,529	89,259,377	89,259,377	89,259,377
Other Outgo	7000-7499	3,573,525	88,036	267,740	169,464	159,464	226,797	1,367,492.00	301,916	587,629	421,818	(44,000)	(44,000)	3,573,525	3,573,525	3,573,525
All Other Financing/Transfers Out	7600-7699	6,367,704		621,192	499,868	395,183			1,518,606	2,751,192				6,367,704	6,367,704	6,367,704
Liabilities (Calc)	9500-9699			1,115,292	2,941,488	(59,164)	1,000	69,409	(1,271,779)	1,678,673	2,047,764					1,115,292
Audit Adjustments	9792-9795															
Non-Operating Accounts	9900-9999			564	564											564
<b>Total Disbursements</b>	<b>638,861,048</b>	<b>36,880,263</b>	<b>46,141,233</b>	<b>44,438,628</b>	<b>62,079,261</b>	<b>46,824,617</b>	<b>27,039,979</b>	<b>69,842,412</b>	<b>49,760,090</b>	<b>55,247,665</b>	<b>67,200,854</b>	<b>92,492,803</b>	<b>93,113,646</b>	<b>699,760,629</b>	<b>699,760,629</b>	<b>699,760,629</b>
Ending Cash Balance		30,439,389.81	6,809,319.03	30,866,988.03	18,229,311.89	14,525,883.87	101,849,540.40	97,568,973.34	83,546,515.83	90,846,148.90	102,943,429.62	50,613,391.44	18,981,901.37			
Ending Available Cash Balance																

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	650,321,642.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,476,705.25
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	134,043.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,599,533.37
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	257,163.20
4. Other Transfers Out	All	9200	7200-7299	81,843.00
5. Interfund Transfers Out	All	9300	7600-7629	19,605,965.73
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,153,701.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				26,832,249.91
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	0.00
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)				568,012,687.16

<b>Section II - Expenditures Per ADA</b>		<b>2015-16 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		54,767.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,371.41
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	471,869,786.82	9,222.07
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)	471,869,786.82	9,222.07
B. Required effort (Line A.2 times 90%)	424,682,808.14	8,299.86
C. Current year expenditures (Line I.E and Line II.B)	568,012,687.16	10,371.41
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 NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(47,553.62)	0.00	(1,859,558.00)				
Other Sources/Uses Detail					1,034.94	19,605,965.73		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,153.62	0.00	0.00	0.00				
Other Sources/Uses Detail					365,813.17	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	14,400.00	0.00	226,581.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	23,000.00	0.00	1,632,977.00	0.00				
Other Sources/Uses Detail					624,667.00	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					0.00	1,034.94		
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					12,025,822.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					154.18	149.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					0.00	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					2,567,096.00	1,441,536.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					5,209,103.05	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
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

July 1 Budget  
2015-16 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	7,000.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>47,553.62</b>	<b>(47,553.62)</b>	<b>1,859,558.00</b>	<b>(1,859,558.00)</b>	<b>21,048,690.34</b>	<b>21,048,685.67</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(26,400.00)	0.00	(2,018,933.88)				
Other Sources/Uses Detail					0.00	6,828,415.93		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					106,699.00	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	14,400.00	0.00	185,516.88	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	12,000.00	0.00	1,833,417.00	0.00				
Other Sources/Uses Detail					524,392.93	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					1,193,757.00	1,442,106.00		
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					6,190,673.00	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								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget  
2016-17 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				
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	0.00	0.00						
Other Sources/Uses Detail					255,000.00	0.00		
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								
<b>TOTALS</b>	<b>26,400.00</b>	<b>(26,400.00)</b>	<b>2,018,933.88</b>	<b>(2,018,933.88)</b>	<b>8,270,521.93</b>	<b>8,270,521.93</b>		

# 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 Prior Year, enter Revenue Limit ADA data in the Original Budget Funded ADA column. For the 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 Second and First Prior Years. All other data are extracted.

\*Please note for FY 2013-14 estimated/unaudited actuals and 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form RL, Line 5c) (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4) (Form A, Lines A4 and C4)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2013-14)	51,634.28	51,775.85	N/A	Met
Second Prior Year (2014-15)				
District Regular	51,768.57	51,743.20		
Charter School	0.00	4,188.90		
<b>Total ADA</b>	<b>51,768.57</b>	<b>55,932.10</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)				
District Regular	50,969.11	50,957.54		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>50,969.11</b>	<b>50,957.54</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2016-17)				
District Regular	49,863.52			
Charter School	0.00			
<b>Total ADA</b>	<b>49,863.52</b>			

**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 the Budget, First and Second Prior Years.

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2013-14)	53,371	53,300	53,300	0.1%	Met
Second Prior Year (2014-15)					
District Regular	53,175	52,638	52,638		
Charter School	0	4,338	4,338		
<b>Total Enrollment</b>	<b>53,175</b>	<b>56,976</b>	<b>56,976</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2015-16)					
District Regular	51,920	51,383	51,383		
Charter School	0	0	0		
<b>Total Enrollment</b>	<b>51,920</b>	<b>51,383</b>	<b>51,383</b>	<b>1.0%</b>	<b>Met</b>
Budget Year (2016-17)					
District Regular	49,754				
Charter School	0				
<b>Total Enrollment</b>	<b>49,754</b>				

**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.

\*Please note for Fiscal Year 2013-14 estimated/unaudited actuals: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)* (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2013-14)	51,776	53,300	97.1%
Second Prior Year (2014-15)			
District Regular	51,090	52,638	
Charter School	4,189	4,338	
<b>Total ADA/Enrollment</b>	<b>55,279</b>	<b>56,976</b>	<b>97.0%</b>
First Prior Year (2015-16)			
District Regular	49,885	51,383	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>49,885</b>	<b>51,383</b>	<b>97.1%</b>
		Historical Average Ratio:	97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

**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 (2016-17)				
District Regular	48,141	49,754		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>48,141</b>	<b>49,754</b>	<b>96.8%</b>	<b>Met</b>
1st Subsequent Year (2017-18)				
District Regular	47,356	48,940		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>47,356</b>	<b>48,940</b>	<b>96.8%</b>	<b>Met</b>
2nd Subsequent Year (2018-19)				
District Regular	46,963	48,532		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>46,963</b>	<b>48,532</b>	<b>96.8%</b>	<b>Met</b>

**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)<sup>1</sup> 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 COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>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 LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

		Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Target (Reference Only)		548,995,540.00	536,554,769.00	540,611,282.00
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Prior Year ADA (Funded)	51,162.54	50,068.52	48,345.95	47,561.40
c. Difference (Step 1a minus Step 1b)		(1,094.02)	(1,722.57)	(784.55)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.14%	-3.44%	-1.62%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		490,542,474.00	518,368,690.00	518,295,807.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		37,191,683.00	15,953,071.00	11,272,730.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		37,191,683.00	15,953,071.00	11,272,730.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		7.58%	3.08%	2.17%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>				
		5.44%	-0.36%	0.55%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.44% to 6.44%</b>	<b>-1.36% to .64%</b>	<b>-4.5% to 1.55%</b>

**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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	116,971,980.00	116,971,980.00	116,971,980.00	116,971,980.00
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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, 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 (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	499,836,266.00	527,885,966.00	528,322,922.00	532,192,331.00
District's Projected Change in LCFF Revenue:		5.61%	0.08%	0.73%
LCFF Revenue Standard:		4.44% to 6.44%	-1.36% to .64%	-.45% to 1.55%
Status:		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the 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.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

**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 (2013-14)	287,889,218.22	326,814,449.85	88.1%
Second Prior Year (2014-15)	312,155,676.32	354,388,436.29	88.1%
First Prior Year (2015-16)	354,638,929.75	425,721,823.91	83.3%
	Historical Average Ratio:		86.5%

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.5% to 89.5%	83.5% to 89.5%	83.5% to 89.5%

**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 (2016-17)	360,852,122.55	428,638,786.29	84.2%	Met
1st Subsequent Year (2017-18)	365,197,302.72	422,875,811.76	86.4%	Met
2nd Subsequent Year (2018-19)	370,890,849.81	429,974,267.51	86.3%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.44%	-0.36%	0.55%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.56% to 15.44%	-10.36% to 9.64%	-9.45% to 10.55%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.44% to 10.44%	-5.36% to 4.64%	-4.45% to 5.55%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2015-16)	56,643,566.37		
Budget Year (2016-17)	43,962,919.93	-22.39%	Yes
1st Subsequent Year (2017-18)	41,962,919.93	-4.55%	No
2nd Subsequent Year (2018-19)	41,962,919.93	0.00%	No

**Explanation:**  
(required if Yes)

In 2016-17 it's due to a projected reduction of ten percent in Title I funding (\$1.7 million), a reduction in the projected budget for Title I SIG of \$1.8 million and for MediCal of \$0.3 million, a deferral in MAA revenue of \$0.7 million. Also carryovers will be budgeted when the amounts are known in 2016-17. In the out years the reduction is due to the expiration of Title I SIG.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2015-16)	104,324,862.80		
Budget Year (2016-17)	77,624,666.44	-25.59%	Yes
1st Subsequent Year (2017-18)	76,983,988.43	-0.83%	No
2nd Subsequent Year (2018-19)	77,755,126.00	1.00%	No

**Explanation:**  
(required if Yes)

In 2016-17 One-time discretionary revenue of approximately \$27 million was not budgeted.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2015-16)	15,555,360.86		
Budget Year (2016-17)	7,731,934.39	-50.29%	Yes
1st Subsequent Year (2017-18)	5,216,661.39	-32.53%	Yes
2nd Subsequent Year (2018-19)	3,909,976.47	-25.05%	Yes

**Explanation:**  
(required if Yes)

In 2016-17 E-Rate revenue was reduced by approximately \$6.9 million and ROP revenue was reduced by approximately \$0.8 million. In 2017-18 there would be no more E-Rate activities. Bechtel funding was scheduled until 2017-18, a reduction of approximately \$1.2 million in 2018-19.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2015-16)	35,741,022.46		
Budget Year (2016-17)	34,704,400.49	-2.90%	Yes
1st Subsequent Year (2017-18)	31,380,486.97	-9.58%	Yes
2nd Subsequent Year (2018-19)	30,402,174.93	-3.12%	No

**Explanation:**  
(required if Yes)

Exclusion of carryover funds which are to be budgeted when the amounts are known in 2016-17. In 2017-18 it was due to the expiration of Title I SIG. In 2018-19 it's due to the expiration of Bechtel funding.

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

First Prior Year (2015-16)	78,077,237.52		
Budget Year (2016-17)	67,064,905.29	-14.10%	Yes
1st Subsequent Year (2017-18)	57,918,529.90	-13.64%	Yes
2nd Subsequent Year (2018-19)	58,990,904.69	1.85%	No

**Explanation:**  
(required if Yes)

Exclusion of categorical carryover funds to be budgeted when the amount are know in 2016-17 as well as a reduction in the new year's projected budget. In 2017-18 we took out a one-time cost of approximately \$4.8 million for PARS implementation, \$3.9 million for E-Rate activities, and \$0.4 million for Renaissance Learning subscription renewal (it's a 2 year subscription renewed in 2016-17).

**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 (2015-16)	176,523,790.03		
Budget Year (2016-17)	129,319,520.76	-26.74%	Not Met
1st Subsequent Year (2017-18)	124,163,569.75	-3.99%	Met
2nd Subsequent Year (2018-19)	123,628,022.40	-0.43%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2015-16)	113,818,259.98		
Budget Year (2016-17)	101,769,305.78	-10.59%	Not Met
1st Subsequent Year (2017-18)	89,299,016.87	-12.25%	Not Met
2nd Subsequent Year (2018-19)	89,393,079.62	0.11%	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)

In 2016-17 it's due to a projected reduction of ten percent in Title I funding (\$1.7 million), a reduction in the projected budget for Title I SIG of \$1.8 million and for MediCal of \$0.3 million, a deferral in MAA revenue of \$0.7 million. Also carryovers will be budgeted when the amounts are known in 2016-17. In the out years the reduction is due to the expiration of Title I SIG.

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

In 2016-17 One-time discretionary revenue of approximately \$27 million was not budgeted.

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

In 2016-17 E-Rate revenue was reduced by approximately \$6.9 million and ROP revenue was reduced by approximately \$0.8 million. In 2017-18 there would be no more E-Rate activities. Bechtel funding was scheduled until 2017-18, a reduction of approximately \$1.2 million in 2018-19.

- 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)

Exclusion of carryover funds which are to be budgeted when the amounts are known in 2016-17. In 2017-18 it was due to the expiration of Title I SIG. In 2018-19 it's due to the expiration of Bechtel funding.

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

Exclusion of categorical carryover funds to be budgeted when the amount are know in 2016-17 as well as a reduction in the new year's projected budget. In 2017-18 we took out a one-time cost of approximately \$4.8 million for PARS implementation, \$3.9 million for E-Rate activities, and \$0.4 million for Renaissance Learning subscription renewal (it's a 2 year subscription renewed in 2016-17).

**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 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2015-16 and 2016-17 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2015-16 and 2016-17 fiscal years, a minimum amount that is the lesser of 3% of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 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?
- 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)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	632,889,967.96	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Required Minimum Contribution/ Lesser of Current Year or 2014-15 Fiscal Year
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	632,889,967.96	18,986,699.04	14,716,518.64	14,716,518.64

d. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account		Status
	18,986,699.04		Met

<sup>1</sup> 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)])
- Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2013-14)	Second Prior Year (2014-15)	First Prior Year (2015-16)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,689,803.88	11,092,114.10	12,977,312.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. 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
d. Available Reserves (Lines 1a through 1c)	9,689,803.88	11,092,114.10	12,977,312.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	484,490,193.89	531,018,222.78	648,865,599.76
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)	484,490,193.89	531,018,222.78	648,865,599.76
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	2.0%	2.1%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the 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.

<sup>2</sup>A 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 (2013-14)	(14,727,319.14)	330,971,684.17	4.4%	Not Met
Second Prior Year (2014-15)	15,314,049.35	362,458,325.94	N/A	Met
First Prior Year (2015-16)	14,771,854.05	445,327,789.64	N/A	Met
Budget Year (2016-17) (Information only)	10,971,780.09	435,467,202.22		

**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)

In 2013-14 the District's unrestricted deficit spending exceeded the standard as a result of an increase in general fund contributions. The District utilized the beginning fund balance to mitigate this deficit spending.



**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 <sup>1</sup>		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

<sup>1</sup> 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 <sup>2</sup> (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 (2013-14)	39,769,986.82	39,745,454.17	0.1%	Met
Second Prior Year (2014-15)	17,223,080.92	25,018,135.03	N/A	Met
First Prior Year (2015-16)	23,489,973.33	40,332,184.38	N/A	Met
Budget Year (2016-17) (Information only)	55,104,038.43			

<sup>2</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Budget Year data are extracted. Enter district regular ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the 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.

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

<sup>3</sup> 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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
District Estimated P-2 ADA (Form A, Line A4):	48,141	47,168	46,775
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**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):

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	632,889,967.96	626,651,846.46	635,540,106.94
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)	632,889,967.96	626,651,846.46	635,540,106.94
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,657,799.36	12,533,036.93	12,710,802.14
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>12,657,799.36</b>	<b>12,533,036.93</b>	<b>12,710,802.14</b>

**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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	7,547,581.70	7,547,581.70	7,547,581.70
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,657,799.36	12,533,036.93	12,710,802.14
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	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)	20,205,381.06	20,080,618.63	20,258,383.84
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.19%	3.20%	3.19%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,657,799.36</b>	<b>12,533,036.93</b>	<b>12,710,802.14</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2015-16)	(78,120,754.76)			
Budget Year (2016-17)	(81,820,349.75)	3,699,594.99	4.7%	Met
1st Subsequent Year (2017-18)	(83,919,753.47)	2,099,403.72	2.6%	Met
2nd Subsequent Year (2018-19)	(86,281,303.13)	2,361,549.66	2.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2015-16)	1,034.94			
Budget Year (2016-17)	0.00	(1,034.94)	-100.0%	Met
1st Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2015-16)	19,605,965.73			
Budget Year (2016-17)	6,828,415.93	(12,777,549.80)	-65.2%	Not Met
1st Subsequent Year (2017-18)	6,367,704.00	(460,711.93)	-6.7%	Met
2nd Subsequent Year (2018-19)	6,407,668.00	39,964.00	0.6%	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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)

District made a one-time fund transfers of approximately \$12 million to Fund 20, Special Reserve Fund for Postemployment Benefits and Santa Ana HS kitchen remodeling project of \$1.5 million; \$0.2 million to Advanced Learning Academy and an increase in interfund transfers of approximately \$1M for 1999 COPs.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2016
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	21	Fund 56	Fund 56	80,269,593
General Obligation Bonds	31	Fund 51	Fund 51	326,497,930
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	General Fund	General Fund	1,897,758

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2016
2002 QZAB	1	General Fund/Fund 56	General Fund/Fund 56	7,000,000
2005 QZAB	5	General Fund/Fund 56	General Fund/Fund 56	4,500,000
<b>TOTAL:</b>				<b>420,165,281</b>

Type of Commitment (continued)	Prior Year (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	5,962,583	6,875,139	6,949,614	6,236,495
General Obligation Bonds	19,656,384	19,986,965	20,363,946	21,846,926
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2002 QZAB	395,193	395,193	395,193	395,193
2005 QZAB	230,810	230,810	230,810	230,810
Total Annual Payments:	26,244,970	27,488,107	27,939,563	28,709,424
<b>Has total annual payment increased over prior year (2015-16)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

The annual payments for the Certificate of Participation issued in October 1999 for the construction of two elementary schools have increased for 2014-15 through 2017-18 and the debt payments are funded with Unrestricted General Fund. The annual payments for the General Obligations Bonds will be made by the Bond Interest Fund with local revenues.

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

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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 annual required contribution; 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)

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

b. Do benefits continue past age 65?

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:

Post-employment eligibility is provided as follows: Age 50 for classified and age 55 for certificated employees with a minimum of ten years of service. Post-employment benefit coverage period ranges from eight years (after ten years of service) to a maximum of 13 years depending on the length of service. Coverage period, however, cannot exceed age 70 for both certificated and classified employees and are capped at age 65 for any classified employee hired after July 1998 and for any certificated employee hired after April 1999. The District's contribution for classified employees who are hired after October 2008 is capped at the lowest HMO for all tiers. The District's continuation for certificated employees is a rolling 2 year cap at .

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

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

	Self-Insurance Fund	Governmental Fund
	0	15,036,822

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	159,115,369.00
b. OPEB unfunded actuarial accrued liability (UAAL)	120,493,717.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Oct 25, 2014

5. OPEB Contributions

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	17,318,072.00	17,318,072.00	17,318,072.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	23,159,235.60	23,129,520.17	23,127,994.84
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,803,287.00	7,803,267.00	7,803,267.00
d. Number of retirees receiving OPEB benefits	757	800	800

**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 District is self-insured for workers' compensation. The District is funding at a 70% confidence level. The District obtains an actuarial study report annually with the next scheduled as of June 30, 2016. The current report is dated as of August 25, 2015.

3. Self-Insurance Liabilities

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

12,881,374.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
a. Required contribution (funding) for self-insurance programs	4,656,000.00	4,782,441.00	4,782,441.00
b. Amount contributed (funded) for self-insurance programs	5,747,578.03	5,715,716.89	5,705,987.26

**S8. Status of Labor Agreements**

Analyze the status of 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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,608.7	2,497.6	2,474.6	2,462.6

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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.

Negotiations Settled

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

Jun 07, 2016

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

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2016

End Date: Jun 30, 2019

5. Salary settlement:

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

No	No	No
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

5,633,168	2,860,032	2,903,479
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% change in salary schedule from prior year (may enter text, such as "Reopener")

1% plus 1% off-schedule	1.0%	1.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund mostly.

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

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Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
31,678,822	33,579,551	35,594,324
89.0%	89.0%	89.0%
4.7%	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:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	Yes
0	1,868,579	1,868,579
0.0%	0.8%	0.8%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	No	No
No	Yes	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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of classified (non-management) FTE positions	1,608.1	1,982.2	1,982.2	1,982.2

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

CSEA and SASPOA bargaining units have not settled for 2016-17

**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  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

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

1,123,987

7. Amount included for any tentative salary schedule increases

Budget Year  
(2016-17)

1st Subsequent Year  
(2017-18)

2nd Subsequent Year  
(2018-19)

0

0

0

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Yes	Yes	Yes
19,358,505	20,520,015	21,751,216
80.0%	80.0%	80.0%
4.7%	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**

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
No	Yes	Yes
0	215,002	215,002
0.0%	0.3%	0.3%

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

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

Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
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.):

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**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) (2015-16)	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Number of management, supervisor, and confidential FTE positions	190.4	208.7	208.7	208.7

**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 certificated management or classified management for 2016-17

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 (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

337,319

4. Amount included for any tentative salary schedule increases

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	3,347,799	3,548,667	3,761,587
Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
Percent projected change in H&W cost over prior year	4.7%	6.0%	6.0%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are step & column adjustments included in the budget and MYPs?	No	Yes	Yes
Cost of step and column adjustments	0	178,722	178,722
Percent change in step & column over prior year	0.0%	0.3%	0.3%

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

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

	Budget Year (2016-17)	1st Subsequent Year (2017-18)	2nd Subsequent Year (2018-19)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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 approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?



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### ADDITIONAL FISCAL INDICATORS

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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?   | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="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)   | <input type="text" value="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?  | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="Yes"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="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)   | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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 Position Control modules are interfaced with the County's payroll system. A3. The District is projecting a loss of 1629 students in 2016-17. A4. ALA is the District's charter school and was established in 2015-16. A5. The District and SAEA bargaining unit have settled for an ongoing one percent salary increase as well as a one-time one percent off schedule payment for 2016-17. A7. While our financial system is independent, the District and County office work closely to ensure that our records are in sync. Strong financial controls are in place both at the District and at the County to ensure that this occurs.

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### End of School District Budget Criteria and Standards Review

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# Appendix



**Annual Budget Plan  
 Fiscal Year 2016-17**

The Annual Budget Plan shall identify expected expenditures for all items required by this part as listed below. The Standardized Account Code Structure (SACS) codes provide source information from the local educational agency (LEA) reporting.

	Reference/Label	Instructions	Estimated Totals
A	Funds received in accordance with Chapter 7.2 (commencing with California <i>Education Code</i> [EC] Section 56836) (Special Education Program Funding) <b>AB602, Mental Health, Federal IDEA grants, Workability, TPP</b>	SACS Resource Code 6500 (State), 3300-3499 (Federal) 6512-6535 (General Fund)	\$45,153,893
B	Administrative costs of the plan <b>Cost of Administration: Asst Supt, Director, Coordinator, Office Staff, Principal</b>	SACS Goal Code 5001 Function 2100	\$3,278,055
C	Special Education services to pupils with: (1) <b>severe disabilities</b> , and (2) <b>low-incidence disabilities</b>  <b>Cost of teachers, aides for Mod/Sev, Autism, VI, and DHH etc.</b>	SACS Goal Code 5710	\$754,431
		SACS Goal Code 5730	\$9,548,047
		SACS Goal Code 5750	\$34,791,439
D	Special education services to pupils with <b>non-severe disabilities</b> <b>RSP, SDC, Mild/Mod teachers, aides</b>	SACS Goal Code 5770	\$54,691,723
E	Supplemental aids and services to meet the individual needs of pupils placed in <b>regular education classrooms</b> and environments <b>DHH Program, Low Incidence</b>	Any SACS Goal Code with SACS Function Code 1130 <sup>1</sup>	\$3,567,719
F	Regionalized operations and services, and direct instructional support <b>by program specialists</b> in accordance with Article 6 (commencing with Section 56836.23) of Chapter 7.2 (SELPA Program Specialists Funding) <b>Program Specialists</b>	SACS Goal Code 5050	0.00
		SACS Goal Code 5060	\$1,643,669
G	The use of <b>property taxes</b> allocated to the special education local plan area pursuant to <i>EC</i> Section 2572	Statement is included in Local Plan	

<sup>1</sup> Function Activity Classification can be found <http://www.cde.ca.gov/be/ag/ag/yr08/mar08item24a6.doc>

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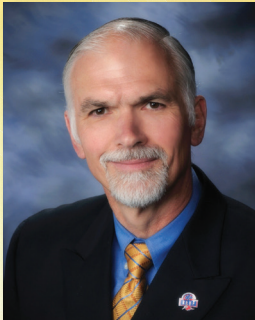
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# Santa Ana Unified School District

## Central Administration



**Richard L. Miller, Ph.D.**  
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of Schools



**Stefanie P. Phillips, Ed.D.**  
Deputy Superintendent  
Operations, CBO



**David Haglund, Ed.D.**  
Deputy Superintendent  
Educational Services



**Tina Douglas**  
Assistant Superintendent  
Business Services



**Doreen Lohnes**  
Assistant Superintendent  
Support Services



**Orin Williams**  
Assistant Superintendent  
Facilities/Governmental  
Relations



**Michelle Rodriguez, Ed.D.**  
Assistant Superintendent  
K-12 Teaching and Learning



**Mark McKinney**  
Associate Superintendent  
Human Resources



**Lucinda Pueblos**  
Assistant Superintendent  
K-12 School Performance  
and Culture



# Santa Ana Unified School District



## Santa Ana Unified School District

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